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Recordkeeping in a small nonprofit organization

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RECORDKEEPING IN A SMALL NONPROFIT ORGANIZATION

A Thesis

Presented to

The Faculty of the School of Library and Information Science

San José State University

In Partial Fulfillment

of the Requirements for the Degree

Master of Library and Information Science

by

Samuel Alan Meister

May 2009

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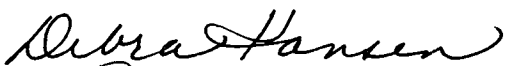
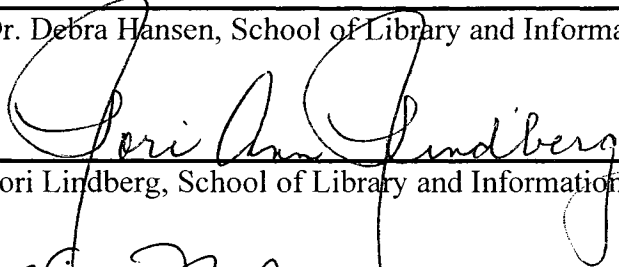

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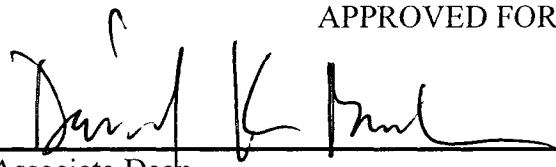
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RECORDKEEPING IN A SMALL NONPROFIT ORGANIZATION

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ABSTRACT

RECORDKEEPING IN A SMALL NONPROFIT ORGANIZATION

by Samuel Alan Meister

The main purpose of the research study was to determine how a recordkeeping system can be developed for a small nonprofit organization. The study utilized a case study approach to investigate the process of implementing a recordkeeping system through the application of the Designing and Implementing Recordkeeping Systems (DIRKS) methodology to a single small nonprofit organization. This methodology employs the collection of documentary sources and interviews as primary data collection methods. Products of the research include a list of recordkeeping requirements. Results from the study show that organizational culture is an important factor that has a direct effect on the process of implementing a recordkeeping system in a small nonprofit organization.

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Introduction

Statement of the Research Problem

In recent decades a number of projects and initiatives within the archives and records' management professions have sought to develop responses to the challenges posed by the existence of electronic records. Projects investigating the development of recordkeeping systems that will ensure the integrity of records within organizations are at the core of such responses. These projects have focused on seeking solutions that apply to a broad range of organizational environments, including those in both the public and private sectors. The recent creation of an international standard devoted to records management, ISO 15489, has provided records' professionals around the world with a set of broad guidelines and best practices to implement recordkeeping systems within their organizations. In the early 1990s, research projects at the University of Pittsburgh and University of British Columbia focused on the challenges presented by electronic records to maintain and preserve authentic and reliable recorded evidence. The work from these early initiatives has been built upon and tested in recent projects such as the International Research on Permanent Authentic Records in Electronic Systems project (InterPARES 1) and the Indiana University Electronic Records Project (IUERP). The work done by these projects led to the production of valuable standards, guidelines, and best practices, but there are still a number of important areas of research to be investigated in relation to electronic records.

Data from the resulting implementation of the guidelines and requirements recommended by the above projects within specific organizations is currently limited. Records professionals now have at their disposal a number of different conceptual models, listings of requirements, standards, and best practices, but lack extensive data on the implementation of these tools within different organization types. Such data is potentially very useful to records professionals seeking to develop solutions to recordkeeping issues associated with particular organizations.

Much of the research conducted on electronic records has been carried out through partnerships of private and public organizations, such as government, universities, and corporations. The size of these large organizations tends to correspond to a larger amount of resources available to devote to records-related projects. Academic universities have served as the main test sites for the implementation of newly developed recordkeeping requirements, and the results of these academic research projects illustrated the high costs of such implementations.

One type of organization that has been missing from much of the research on electronic recordkeeping is the small nonprofit organization. Existing at the margins of the spectrum of nonprofit organizations, these smaller, less noticed versions, make valuable contributions to the communities they serve. These organizations often rely on very small staffs and a pool of volunteers to carry out their designated missions and programs with limited available resources. In such a situation, recordkeeping issues are usually not an important priority. Despite their small size, these organizations exist in similar legal, regulatory, and community frameworks as their larger counterparts and are

held accountable by similar stakeholders. Good recordkeeping in small nonprofit organizations is as important as in larger organizations, but the options available to assist these organizations in developing recordkeeping systems are currently limited. This study seeks to play a role in remedying this situation by contributing to current research on electronic records through investigating the development of an electronic recordkeeping system within one small nonprofit organization. It seeks to answer the question:

How can a recordkeeping system be implemented in the limited resources environment of a small nonprofit organization?

Background of the Study

In the following section the two main topic areas of the research study, electronic recordkeeping and nonprofit organizations, will be discussed. This discussion will present broad definitions, identifying characteristics and historical outlines related to each topic. The terms recordkeeping, records management, and records professional are used throughout this section and the literature review that follows. These terms are not necessarily interchangeable and are used in reference to specific projects from different national contexts. Recordkeeping is the term employed by Australian-based initiatives, and records management is used in reference to projects in the United States or on the international scale. The term “records professional” has been designated by the researcher to describe both archivists and records managers.

Electronic Recordkeeping

Electronic records. The fundamental component of a recordkeeping system is the record. Any discussion of recordkeeping systems necessitates an understanding of the elements that define a record. The notion of what a record is has been challenged from a range of disciplines in the past few decades. The scope of definitions of the term record discussed will be limited to the relationship of records to recordkeeping systems within organizations.

Definitions of what constitutes a record vary, often depending on the particular discipline or viewpoint. Yusof and Chell (1998) extensively review the definition of records proposed by records' professionals. They state, "traditionally, differences in definition are based on the record's function and the record's preservation for posterity" (p. 98). Gagnon (1987) further articulates the functional perspective, defining records from a records' management point of view as "all recorded information regardless of media or characteristic, made or received by an organization or institutions in pursuance of its legal obligations or in the transaction of its business" (p. 299). Gill (1993) provides a definition of records including recognition of potential future use from an archival perspective. In this view records are defined as:

any media...documenting communication in an enduring format that preserves the communication and can be recalled. They are facts to support decisions...and facts upon which to base future decisions; facts to communicate to employees, to

customers, to potential customers, to the government, and to stockholder; facts to document the history of a company. (p. 5)

Differences between the two definitions above point to an underlying historical split in the identity of records' managers and archivists. Atherton (1985) discusses the traditional viewpoint of the archivist as scholar versus the records' manager as administrator. This division has affected how archivists and records' managers have interacted with records, causing the two groups to define records differently. Cox (2001) points to the need for all groups within information management to agree on the definition of records by focusing on the similarities between their missions.

Electronic records further complicated the defining of records and made this issue ever more critical (See Yusof & Chen, 1998). Many, such as Bearman, Cox, Duff, and Cook, have shown that the complications introduced by the lack of physicality of electronic records must be addressed in articulating a definition of these records. The definition of electronic records is constantly debated and challenged within the records profession, as new research presents new evidence about the nature of these records. The definition of records in ISO 15489 reflects a culmination of viewpoints among records professionals in relation to how the issues of electronic records have affected our understanding of these records. The standard defines records as "information created, received, and maintained as evidence and information by an organization or person, in pursuance of legal obligations or in the transaction of business" (p. 3).

Electronic records have become commonplace in the environment of modern organizations. Word-processed documents, email, databases, and records in numerous

other electronic forms have challenged and motivated records professionals to reconsider how records are kept within organizations (McDonald, 1995). Some suggest that electronic records have caused the need for fundamental shifts not only in the daily practice of records professionals, but also in the underlying theories that guide this practice (Upward, 2000). Electronic records have been one of the most important motivating factors in both the questioning of traditional definitions of the record and how records should be managed over time.

One approach employed to respond to the challenge presented by electronic records involved embracing the traditional discipline of diplomatics in defining records.

Diplomatics is a body of concepts and methods, originally developed in the seventeenth and eighteenth centuries ‘for the purpose of proving the reliability and authenticity of documents.’ Over the centuries, it has evolved ‘into a very sophisticated systems of ideas about the nature of records, their genesis and composition, their relationships with the actions and persons connected to them, and with their organizational, social, and legal context.’ (Duranti & MacNeil, 1996, p. 47)

Diplomatics was utilized by the University of British Columbia’s Master of Archival Studies (UBCMAS) Programme in a research project whose goal was the identification of requirements for the creation, handling, and preservation of reliable and authentic electronic records (Duranti & MacNeil, 1996). Analyzed through the perspective of diplomatics, electronic records were found to consist of the same components as traditional records.

Diplomatic examination shows that an electronic record, just like every traditional record, is comprised of *medium...*, *form...*, *persons...*, *action...*, *context...*, *archival bond...*, and *content...*. However with electronic records, those components are not inextricably joined the one to the other, as in traditional records: they and their parts, exist separately, and can be managed separately, unless they are consciously tied together for the purpose of ensuring the creation of reliable records and the preservation of authentic records. (p. 49)

The UBCMAS project determined through its research that the concepts of reliability and authenticity are fundamental aspects supporting the integrity of electronic records.

Reliability is associated with the creation of a record and “refers to the authority and trustworthiness of records as evidence” (Duranti & MacNeil, 1996, p. 54). Authenticity is related to the process of securely transferring a record to the preservation stage and “is linked to the record’s mode, form, and state of transmission, and to the manner of its preservation and custody” (Duranti & MacNeil, 1996, p. 54). Methods for guaranteeing the reliability and authenticity were proposed in the UBCMAS project, which focused on a two-phase life cycle approach to the management of records. In this approach, reliability and authenticity of electronic records are the responsibility of the records creator during a record’s active and semi-active phases. Authenticity is the responsibility of the preserving body when the records reach their inactive phase. This type of approach reflects the traditional division between a records manager responsibility for records still in use by an organization and an archivist’s responsibility for the maintenance of those records at the end of their life cycle.

Another approach within the records profession suggests that the two-phase life cycle model has lost its relevance in relation to electronic records. This theory suggests that records instead exist within a space-time continuum, rather than traveling along the distinct trajectory of the life cycle model (Upward, 1996). The records continuum concept stems from the notion that records and records professionals now exist in a “post-custodial” era.

The post-custodial perspective determines that the lack of physicality of electronic records has caused records professionals to rethink and move beyond the traditional theories, methods, and practices based on the custodianship of records as physical objects. Bearman (1994) has stated that traditional notions of provenance and original order do not translate to the electronic environment, as the physicality of this order no longer exists. The post-custodial approach suggests that records professionals must develop new ways of determining the integral aspects of records by re-conceptualizing these aspects within the electronic realm.

An early project that investigated the integral aspects of evidence in relation to records and recordkeeping was the Functional Requirements for Evidence in Electronic Recordkeeping Project conducted at the University of Pittsburgh (UP) from 1993 to 1996. The project was a response to the National Historical Publications and Records Commission’s 1991 report articulating the specifics of an electronic records research agenda (Cox, 1994). The project proposed to develop a set of functional requirements based around six hypotheses about electronic recordkeeping. The results of the project included a set of 19 functional requirements. These requirements act as guidelines for the

design and implementation of recordkeeping systems. Satisfying all requirements may not be necessary, depending on the circumstances and needs of the particular organization.

Bantin (1998) points out that one of the underlying principles of the UP project was a redefinition of records management's objectives. Rather than focusing solely on the records produced in the course of business, the UP project proposed that recordkeeping systems themselves should be the focus of evaluation and management by records professionals.

One of the most important outcomes of the UP project was the concept of the literary warrant that underpins the set of functional requirements (Cox, 1994; Hedstrom, 1997). Warrant is defined as "the mandate from law, professional best practices, and social sources requiring the creation and continued maintenance of records" (Cox, 1997, p. 8). A warrant for recordkeeping functions as justification for specific recordkeeping requirements by linking those requirements to authoritative and trusted sources. Duff's research (1996) illustrates the potential for warrant to increase the likelihood of the acceptance of recordkeeping requirements by organization stakeholders. Cox and Duff (1997) point out the need for further research analyzing how the warrant for recordkeeping may operate differently in various industries, disciplines, and organization types. They state, "Some institutions operate in a much more regulated environment than others, suggesting that the importance of records and the understanding of records may vary considerably between institutional types, across disciplines, and from country to country" (p. 3). Cox and Duff's (1997) analysis of the results of the UP project

demonstrate a need to better understand how the concept of warrant may affect the acceptance of functional requirements for recordkeeping in specific organizational environments. The warrant for recordkeeping within a particular organization type is one among many important factors and has the potential to influence the use and effectiveness of the organization's recordkeeping system.

A key theme in the literature on the UP project is a description of the need for further understanding of how organization culture affects the ability to satisfy recordkeeping requirements. Bearman's hypothesis (1992) on the relationship between an organization's culture and two decisions that the organization makes about electronic recordkeeping illustrate the importance of the organization culture variable. These two decisions are an organization's determination that a recordkeeping requirement ought to be satisfied and the choice of tactics by which to meet the requirements. Bearman's view points to the importance of an organization's acceptance of recordkeeping requirements as integral to their implementation. In her analysis of the results of the project, Hedstrom (1997) points out that despite an understanding of variations in recordkeeping requirements among organizations in different "juridical, administrative, and operational environments," (p. 49), staff from the Pittsburgh project did not determine how these variations affect recordkeeping. She finds this to be "both the most interesting and most disappointing aspect of the project" (p. 49), and further points out:

Nevertheless, the Pittsburgh project confirmed that satisfaction of record-keeping requirements depends on a combination of factors including the nature of the warrant, the position and mandate of the records management function, the nature

and maturity of existing information systems, the perceived risk, the adoption of standards, and the availability of software to support electronic record-keeping. All of these factors must be considered against the even more elusive concept of organizational culture. Unfortunately, this aspect of the recordkeeping problem got short shrift in the Pittsburgh project and remains an area for considerable additional research. (p. 49)

A study by Oliver (2004) investigated the interactions of organizational culture and information management, focusing on recordkeeping programs within universities in three different national contexts. The study looked specifically at how the organizational culture variable could affect implementation of ISO 15489 within university settings. It provides important insight into the importance of understanding organizational culture as an integral aspect to implementing the records management standard. Oliver states, “These values and attitudes will be apparent in the way records are stored, how they are accessed and retrieved, the extent to which information is shared with colleagues, whether there is any pre-understanding of ‘records’ as a concept” (p. 90). Oliver’s research assists in understanding the relationship between organizational culture and recordkeeping requirements within the particular nonprofit organization type of a large university.

The UP and UBCMAS projects both represent early attempts to establish criteria for maintaining the integrity of records within electronic recordkeeping systems. While these projects employed different approaches in the development of requirements for

recordkeeping systems, they both laid the groundwork for future projects that would continue to investigate the nature of electronic records.

The International Research on Permanent Authentic Records in Electronic Systems Project (InterPARES 1) continued the research agenda of the UBCMAS project by focusing on the long-term preservation of authentic electronic records. InterPARES 1 took a similar approach to UBCMAS by investigating electronic records in the large institutional environment of government agencies and universities, but its particular focus was on the preservation of inactive records no longer needed in the business operations of the organizations. This research was divided into four domains: appraisal, authenticity, preservation, and strategy. Each domain utilized different methodologies towards achieving the overall goal of “developing the theoretical and methodological knowledge essential to the permanent preservation of electronically generated records and to formulate strategies, policies, and standards capable of ensuring their preservation” (Duranti, 2005, Introduction, p. 2). Through case studies, literature reviews, modeling, and other techniques, three central findings emerged from the combined work of the four separate domains. These findings were:

1. Several requirements should be in place in any recordkeeping environment aiming to create reliable and accurate digital records and to maintain authentic records.
2. It is not possible to preserve electronic records, only the ability to reproduce them.
3. Records preservers need to be involved with the records from the beginning of their life cycle.

Based on these findings, InterPARES 1 produced two sets of requirements related to the authenticity of records. The first set, Benchmark Requirements, support the presumption of authenticity of electronic records before they are transferred to the preserver's custody. The second set, Baseline Requirements, support the production of authentic copies of electronic records after they have been transferred to the preserver's custody. These authenticity requirements along with other products related to preservation, appraisal, and policy strategies would form the basis for research in the next phase of InterPARES.

The International Research on Permanent Authentic Records in Electronic Systems 2 Project: Experiential, Interactive Dynamic Records (InterPARES 2) continued the international and interdisciplinary approach of InterPARES 1, but with an aim to:

develop and articulate the concepts, principles, criteria and methods that can ensure the creation and maintenance of accurate and reliable records and the long-term preservation of authentic records in the context of artistic, scientific and government activities that are conducted using experiential, interactive and dynamic computer technology". ("Project summary", n.d.)

This new phase of research shifted the investigative perspective from the records preserver to that of the individual records creator. The research was divided into three domains: records creation and maintenance; authenticity, reliability, and accuracy; and records appraisal and preservation. Cross-domain research included areas of description, modeling, policy, and terminology. Various methodological approaches were employed in these domains producing a number of highly valuable outcomes and products. The

shift towards the records creator resulted in the production of a set of guidelines for records creators to assist in “making informed decisions about creating and maintaining digital records in ways that will help ensure their preservation for as long as deemed useful” (US – InterPARES Project, p. 12). This set of guidelines has been designed to be potentially useful for small organizations or groups of individuals.

Recordkeeping and Standards. The process that led to the development of the international standard for records management is representative of the type of collaborative endeavor to seek compromise based on similarities between records professionals called for by Cox (2001). The development of the first international records management standard, ISO 15489, was a response to a consensus among global records professionals of the need to standardize international best practice in records management. Utilizing the Australian records management standard AS4390: *Records Management* as a starting point, records professionals from the United Kingdom, France, Sweden, Australia, and the United States met in early 2001 to begin the process of what would eventually become the first part of *ISO 15489: Information and Documentation: Records Management - Part 1: General* (Healy, 2001).

In consideration of the multiplicity of approaches to records management practiced within participating ISO member countries, the development team produced a document that contains “a high-level description of the broad principles and requirements of records management programs” (Connelly, 2001, p. 2). The standard determines the requirements for a records management program in a variety of organizations, regardless

of size, type, location, or technological capability. The second part of *ISO 15489: Information and Documentation: Records Management - Part 2: Guidelines* provides a methodology for records professionals to use in the design and implementation of a records management program within their organization. Along with the incorporation the requirements of national standards, legislation, and regulations, this set of guidelines assists records professionals in implementing a records management program that follows the best practices outlined in the first part of ISO 15489.

Another Australian-based initiative, Designing and Implementing Recordkeeping Systems (DIRKS), provides a methodology for organizations to use in implementing recordkeeping systems. The development of DIRKS took place during the 1990s as part of a larger Australian initiative to re-conceptualize records and recordkeeping. Outcomes of this project included the Australian records management standard AS 4390, which was the foundation upon which ISO 15489 was based. The DIRKS methodology is related to these standards in its description of an eight-step process to implement an ISO 15489 compliant records management program within an organization.

Macintosh and Real (2007) point out that a desire to increase efficiency and accountability in the Australian public sector was an important motivation behind the creation of DIRKS. In 2000, the National Archives of Australia (NAA), in collaboration with the State Records Authority of New South Wales, produced *DIRKS: A Strategic Approach to Managing Business Information*. The production of this manual was “in response to a mutual recognition of a need to put flesh on the bones of AS4390 so that government agencies could better understand how it might be applied to their

circumstances” (Swan, Cunningham, & Robertson, 2002, p. 81). It provides guidelines for agencies and organizations to create a recordkeeping infrastructure and tools tailored to their specific business needs. The DIRKS methodology is the underlying framework for all of the NAA’s recordkeeping standards and practices. It specifically targets the organizational environments of Australian Government Agencies, but is general enough to apply to government agencies in other countries, as well as private sector businesses.

The DIRKS methodology is part of a suite of standards developed by the NAA to assist public sector agencies in moving “towards systematic, enterprise-wide, business-driven solutions for record keeping” (Swan, Cunningham, & Robertson, 2002, p. 81). Its origins are found in business systems analysis methodologies used in information management disciplines (Macintosh & Real, 2007). As explained in the DIRKS Manual (2001), “The methodology is a structured and rigorous approach designed to ensure that records and information management is firmly based in the business needs of the organization” (p. 6).

The manual functions as a companion to ISO 15489: *Information and Documentation: Records Management – Part 2: Guidelines* by providing a framework for organizations to apply the international standard to their specific organizational environment. The eight-step methodology can help organizations to:

- understand the business, regulatory, and social context in which they operate, and establish a business case for reviewing their recordkeeping practices (Step A);

- analyze business activities and environmental factors to identify their recordkeeping requirements (Steps B and C);
- assess the extent to which existing organizational strategies (for example, policies, standards, technology) satisfy these requirements (Step D);
- redesign existing strategies or design new strategies to address unmet requirements or poorly satisfied requirements (Steps E and F); and
- implement, maintain, and review these strategies (Steps G and H). (National Archives of Australia, 2001, p. 9)

Organizations can choose to follow the steps chronologically, or use a combination of steps to suit their specific recordkeeping needs. Some steps may be carried out concurrently, while others rely on products of earlier steps in the process. Steps A to C are particularly relevant to the current research study and will be explored in more detail.

The purpose of Step A – Preliminary Investigation is to identify and document the role of an organization, its structure, the business, regulatory and sociopolitical environments in which it operates, and major factors affecting its recordkeeping practices. The preliminary investigation is an opportunity to research and consult within an organization about recordkeeping issues and to identify particular problem or risk areas. The results of this investigation provide contextual information about factors that influence an organization's need to create and maintain records.

The purpose of Step B – Analysis of Business Activity is to develop a conceptual model of what the organization does and how it does it by examining its business activities and processes. Functional analysis is utilized in this step to identify and

document each function, activity, and transaction that supports an organization's main business activity. The analysis provides the core conceptual basis for developing recordkeeping tools. This analysis leads to a greater understanding the relationship between the organization's business and the records that are a by-product and evidence of its activities. It also provides a foundation for developing tools and other mechanisms to establish control over recordkeeping, including the identification and specification of recordkeeping requirements.

The purpose of Step C – Identification of Recordkeeping Requirements is to identify and record an organization's requirements to make and keep evidence of its business activities and to document the requirements in a structured and easily maintainable form. An organization's nature and operating context dictate what type of evidence of its activities it needs to create, what form that evidence takes, how the evidence should be retained, and what access should be provided over time.

Nonprofit Organizations

The world of nonprofit organizations is filled with diversity. There are various types and sizes of nonprofits, serving communities large and small. From large hospitals to small art galleries, nonprofits are an integral part of the organizational landscape, ranging from the local community level to an international scale. Such range and diversity make defining the differences between nonprofit organizations and other organization types a challenging task.

Salamon (2001) describes the following six characteristics as fundamental to most nonprofit organizations:

- Formal, that is, institutionalized to some extent.... typically ... nonprofits have a legal identity as corporations chartered under state laws....
- Private, that is, institutionally separate from government. Nonprofit organizations are neither part of government nor governed by government officials....
- Non-profit-distributing, that is, not dedicated to generating profits for their owners.... may accumulate profits in a given year, but the profits must be plowed back into the basic mission of the agency....
- Self-governing, that is, equipped to control their own activities. Nonprofit organizations have their own internal procedures for governance, and are not controlled by outside entities....
- Voluntary, that is, involving some meaningful degree of voluntary participation. Typically, this takes the form of voluntary board of directors, but extensive use of volunteer staff is also common....
- Of public benefit, that is, serving some public purpose and contributing to the public good. (p.164)

The above characteristics are integral components of the public-serving organization. A basic division among nonprofits is between member-serving and public-serving organizations (Salamon, 2002). Those classified as public-serving are entitled to tax-exempt status under Section 501(c)(3) in the United States tax law. Any

reference to nonprofit organizations will mean public-serving nonprofit organizations in the text that follows. The realm of public-serving organizations can be divided into public service organizations and funding intermediaries, which can, in turn, be subdivided into foundations, federated funders, and professional funders. Public service organizations are the focus of this background discussion.

Public service organizations can be subdivided into the following five categories: health care, education, social and legal services, civic organizations, and arts and cultural organizations. Data on nonprofit organizations illustrate that social service agencies make up the largest percentage of nonprofits. Arts and cultural organizations are in the smallest percentage. Major sources of income for nonprofit service agencies include fees and service charges, government funding, and private giving. Health and education organizations generate most of their income from fees. Arts and cultural organizations also derive significant funding from fees, along with private giving (Salamon, 2002).

There are numerous theories (Anheier & Ben-ner, 2003; Hall, 1992; Powell & Steinberg, 2006; Salamon, 2002) that discuss the origination and continued existence of nonprofits. The motivating factors for the existence of nonprofit organizations is not integral to the current study and therefore will not be reviewed extensively here.

One view (Rathgeb-Smith & Lipsky, 2001) that incorporates some of the main hypotheses for the existence of nonprofit organizations proposes that the notion of community is an integral factor motivating nonprofit development. This view incorporates aspects of the theory of “mediating institutions,” which describes the “capacity of communities to solve their own problems” (Rathgeb-Smith & Lipsky, 2001,

p. 254). This view also includes economic theories, which explain that nonprofits produce collective goods desired by some communities, but not enough to lead to large-scale production of these goods by public entities. Rathgeb-Smith and Lipsky propose that nonprofit organizations exist on a spectrum. At one end are “new community-based organizations that tend to act most like volunteer associations” (p. 254). The other end includes organizations “founded in response to the availability of government funds...and tend to be rule-bound, concerned with consistency, and highly responsive to the priorities of government agencies” (p. 254). This theory of a spectrum of nonprofit organizations illustrates that differences between sizes of nonprofits, along with their relationship to government funding, may affect the internal processes, culture, and behavior of an organization. Smaller organizations may be more autonomous in nature, but this could have implications in relation to the degree of formality of internal operations.

This chapter has presented broad definitions and historical information related to the two main areas of research under investigation in the current study: electronic recordkeeping and nonprofit organizations. Electronic records have had a profound impact in and across all organization types. Nonprofit organizations are no exception and face the same challenges of managing electronic records as other organizations, often with limited resources at their disposal. The next chapter will present a more detailed discussion of how the characteristics of small nonprofit organizations may affect recordkeeping within these organizations.

Literature Review

The following Literature Review chapter will discuss recent developments in electronic records research as well as a more detailed account of important issues faced by contemporary nonprofit organizations. The intersection between these two topics broadly discussed in the previous chapter will be explored in detail.

Electronic Recordkeeping

In recent years, many studies have continued and expanded upon the work of early electronics records research projects. Literature related to studies investigating the Functional Requirements for Evidence in Recordkeeping, ISO 15489, and DIRKS will be presented to illustrate how these projects have impacted electronic recordkeeping.

One of the first projects to implement and test the Functional Requirements for Evidence in Recordkeeping model produced by the University of Pittsburgh initiative was the Indiana University Electronic Records Project (IUEP). The project went through two phases: the first from 1995 to 1997, and the second from 2000 to 2002. The original objectives of the project's first phase were to "appraise and describe electronic records, develop policy and procedures for access, and define standards and procedures for preserving electronic records" (Bantin, 1998, p. 330). Soon after beginning, project staff adopted the primary goal of testing the UP requirements and specifications as the new main objective of the project. This shift in objectives came about through recognition of the need to evaluate the processes that create records and the systems that maintain them. This evaluation process necessitated the development of a methodology

to implement the UP model. Finding no examples in the archival and records management literature upon which to base their methodology, project staff utilized modern structured analysis literature to develop their functional analysis approach. This methodology continued to evolve over the two phases of the project.

Upon conclusion of the first phase, IUSERP staff found that the UP model and newly developed implementation methodology was far superior to past standard records management approaches to managing electronic records. The UP model and IUSERP methodology approach was found to be superior in issues related to “identification of records, identification of the universe of records necessary to document a business function, identification of how records are created, identification of documentation need to adequately describe an event, and the overall management of records” (Bantin, 1998, p. 335).

The IUSERP also demonstrated one of the conclusions of the UP project: the list of recommended functional requirements for recordkeeping would potentially need to be modified, depending on its implementation in specific information systems and institutional contexts. Adjustments to the recommended functional requirements were made during the course of both phases of the IUSERP project. Some requirements were combined and or moved to different sections. New requirements were created, and some were deleted. Decisions determining the modification or deletion of a requirement were based on an assessment of the risk of excluding a particular requirement. An important outcome of the IUSERP was an understanding that risk assessment may vary depending on particular organizational environments. Cost was another determining factor in the

adjustment and removal of specific functional requirements, and the results of the project highlight the high cost associated with implementing the UP model. Recommendations were made toward streamlining the model and methodology in order to increase wider implementation. The second phase of the project continued to refine both the model and methodology, with a focus on producing a set of requirements easily understood by recordkeeping system designers (Bantin, 2002).

Since its release in 2001, a number of studies have assessed the impact of ISO 15489 in a variety of national and organizational contexts. These studies assist in illustrating how the standard has affected records management within diverse organizational environments.

One of the first studies to analyze the impact of ISO 15489 focused on organizations within the United Kingdom (McLeod & Childs, 2005). Through the monitoring of a range of organizations from both the public and private sectors, the study looked at changes in records management practice to assess the extent to which the international standard was relevant in the national context of the United Kingdom and the electronic environment in general. The study utilized a methodology that included a symposium, longitudinal studies at the macro and micro level, and an electronic Delphi study involving expert commentary on findings. It concluded that despite evidence showing records professionals have used ISO 15489 in numerous ways, its impact on organizations in the UK has been limited. Potential reasons for this limited impact were attributed to the lack of recognition of records management, dominance of other priorities, and the nature of the standard itself.

Another early report that assessed the impact of ISO 15489 looked at how the international standard was affecting records management within organizations in the United States (Carlisle, 2004). This Association of Records Managers and Administrators (ARMA) sponsored project was informal in nature, utilizing discussion among ARMA members via electronic listservs and other correspondence to measure the impact of ISO 15489 on organizations in the United States. One particularly interesting project outcome was the recognition of how resource levels may affect an organization's ability to implement the standard, an issue not mentioned frequently within the literature on ISO 15489. Carlisle (2004) states in reference to organizations seeking to implement the standard, "We found that the actual methods for reaching those goals could legitimately differ based on the traditions and legal environment for the country and industry, the size of the organization, and the level of resources allocated to the program" (p. 2). The ARMA study offers valuable insight into early views of ISO 15489 on the part of records professionals in the United States. Results from the study revealed a desire among records professionals that the standard to be more compliance-based. The results also supported the view that the mere existence of an international standard for records management enhances the credibility of the profession and that the standard has the potential to influence the recognition of the importance of records management within organizations on a broad scale.

The following two studies looked at the potential use of ISO 15489 as a tool to measure the performance of a records management program within different organization types.

The first study examined the use of ISO 15489 as the basis for auditing a records management program within a small pharmaceutical company (Crockett & Foster, 2004). The company had recently set up a records management program and desired to test it for compliance against the international standard. In preparation for measuring compliance an Audit Assessment Tool (AAT) was created through the translation of relevant requirements of ISO 15489 into a series of questions. The study describes how the AAT can be divided into two parts: “the first focuses on assessing compliance with the standard proper in terms of records management, the second reflects the requirement for compliance with any relevant regulatory bodies’ guidance on recordkeeping” (Crockett & Foster, 2004, p. 48). Such a tool would provide record managers with a very useful mechanism for measuring compliance with ISO 15489 and any national or local regulatory frameworks. An important detail of the study points out the resource investment involved in determining compliance. Crockett and Foster (2004) state, “Analyzing regulations to establish the essential foundation for sector-specific recordkeeping is a time-consuming exercise” (p. 51). The study concluded that ISO 15489 is comprehensive in its coverage of requirements for records management systems and provides a sound basis for an audit. Another result was a criticism of the lack of coverage for archival records within the standard.

Another study that utilized ISO 15489 as a measurement mechanism of records management program performance took place on a much broader scale (An & Jiao, 2004). This case study analyzed the current state of records management in China through a comparison with the requirements for records management programs laid out in

ISO 15489. Many differences were found between the standard and current records management programs in China through this comparison, illustrating the potential of the standard to highlight difference between established national best practices and the internationally accepted best practices reflected within ISO 15489. Conclusions from the study included recommendations for improving records management within China, based on the identified gaps.

Since its release in 2001, ISO 15489 has been used to assess records management programs in a number of different organization types, including public and private organizations. While the literature on these assessments does include nonprofit organizations, the organizations studied tend to be large in size, such as universities. Information on specific issues related to assessment and implementation of the standard in small nonprofit organizations is lacking within the current literature on ISO 15489.

Early implementations and reviews of the DIRKS methodology were within Australian government organizations, and therefore most analysis of DIRKS within the literature is framed by this context. An exception is a case study that utilized the DIRKS methodology to produce a business classification scheme within a British government agency (Bedford & Morelli, 2006). The study sought to redesign the existing filing plan, moving from a subject-based system to a functional, or “purpose-based” system. Despite the limited resources available to a relatively small government agency, key objectives of improving document access and improving statutory compliance were met. Results from the study demonstrated the flexibility of DIRKS in allowing organizations to utilize the

methodology to suit their particular recordkeeping goals, in this case only implementing a few steps of the process to develop a business classification scheme.

A methodology similar to DIRKS was developed in conjunction with the second phase of the IUERP. Although not employing the same terms as the DIRKS model, this project incorporated functional analysis to produce a hierarchical classification scheme of business activities within a large university environment (Bantin, 2002). The IUERP project has made important contributions to the field of electronic recordkeeping and represents one of the few projects that have studied the design and implementation recordkeeping systems in organizations in the United States. Within the published literature there is a deficiency of information on organizations based in the United States that have attempted to use the DIRKS methodology in relation to recordkeeping initiatives.

There are other projects related to electronic recordkeeping that are less relevant to this research study, but will be briefly discussed to further illustrate the scope of electronic records research.

One of these projects is the Model Requirements for the Management of Electronic Records (MoReq). A European-based specification, MoReq was developed for the European Commission's Interchange of Data between Administrations initiative. It was designed to be pragmatic and applicable throughout Europe and include broad audience of both public and private sector organizations. It is not an official standard, but rather "a generic specification for systems designed to manage electronic records" (Cain, 2002, p. 14). The European focus of MoReq has led to few documented implementations

outside of European countries although it has been used a guiding tool for developing electronic records projects in the United States, including the IUERP.

Now in its third version, DoD 5015.2-STD Design Criteria Standard for Electronic Records Management Software Applications is a standard and certification program for records management software products. Originally developed and released by the Department of Defense in 1997, DoD 5015.2 drew upon electronic records research from both the UP and UBCMAS projects (Gable, 2002, p. 34). The focus of the standard is on the government agency environment, and its mandatory requirements reflect the way electronic recordkeeping operates within this environment. The most recent version of the standard has been updated to be more applicable outside of the government agency context.

The electronic records research projects discussed above have investigated records and recordkeeping systems in a variety of organizational environments. Many early projects focused on government agencies and similar large organizations, as these were organization types that faced early challenges posed by electronic records. Later research projects looked outside of these domains to include other organizations of various types and sizes. A review of the literature on one organization type, the nonprofit organization, will provide insight into the specifics of what differentiates these organizations from the rest of the modern organization landscape.

Nonprofit Organizations

This section on literature related to nonprofit organizations will begin with a discussion of the current state of nonprofit organizations. The focus will then shift to the specific conditions of nonprofits arts organizations, and further narrow to the topic of small nonprofit arts organizations.

A bit of history is needed to lay the groundwork for the current state of the nonprofit environment. Many point to a crisis occurring in the nonprofit environment with the election of the Reagan administration in the 1980s (Hall, 1992; Powell & Steinberg, 2006; Salamon, 2002). A series of proposed budget cuts along with reduced tax incentives for charitable giving threatened some of the fundamental elements that had encouraged the rise of nonprofit organizations during the 1960s and 1970s (Hall, 1992). The Reagan administration also promoted the rhetoric of voluntarism in society, recalling a time in which nonprofits were less dependent on government funding support. Hall (1992) describes how the 1969 Tax Reform Act increased the professionalization of the nonprofit sector:

By enhancing the vigilance of the IRS in its oversight of foundations and other nonprofits, both in the granting of tax-exempt status and in policing fiscal procedures, the act raised managerial standards....Further, as the foundations were forced to comply with complex reporting requirements, tax and distribution regulations, and funding restrictions, it was to their advantage to bring in professional managers. (p. 91)

The increase of professional managers within nonprofit organizations was a direct response to the demands of tax reform legislation. The inclusion of these managers in nonprofit organizations has improved the accountability of nonprofits, expanded quality of services, as well as added revenues from marketing and fundraising. Hall (1992) points to the effects of professional management within small nonprofits:

Traditionally, small nonprofits reflected the interests of members, donors, and charismatic amateurs capable of mobilizing the resources of communities of interest. To the extent that the nonprofessional management of these organizations was accountable to anyone, it was only to the individuals who composed them. The addition of professional management greatly increased the complexity of the organization. While technically subservient to the wishes of boards and members, professional managers defined their goals in terms of their professional career interests. (p. 96)

New professional managerial priorities, such as increased efficiency, conflicted with the organizational cultures of some nonprofits. These new managerial priorities challenged existing organizational cultures that relied on maintaining relationships with large donors to ensure funding resources. Maintaining such relationships allowed organizations to continue to be innovative in the services they offered to their communities (Hall, 1992, p. 97).

Beginning with the Reagan administration and continuing into the early 1990s, cuts in government funding forced nonprofit organizations to seek alternative revenue streams. This change in funding resources, along with the increased professionalization

of management had significant impacts on the organizational culture of many nonprofits. As government funding decreased, nonprofit organizations began increasing fee-based services as well as engaging in entrepreneurial activities (Salamon, 2002). Nonprofits are increasingly partnering with businesses, further blurring the boundaries between nonprofit and for-profit organizations (Anheir, 2003). This has led to increased competition from for-profit businesses that are entering into service areas once dominated by nonprofit organizations (Salamon, 2002).

A number of studies have focused on the organizational behavior of the contemporary nonprofit organization. In studying organizational change in nonprofits, Galaskeiwicz and Bielefeld (1998) incorporated a number of organizational behavior theories to analyze internal and external factors influencing change in nonprofits. They found that the legal status of nonprofits as tax-exempt organizations had less influence on change than other environmental factors. Brody (2006) refutes such an assertion, declaring that the legal status of nonprofit is an essential characteristic in securing societal trust and corresponding continued public funding. Another study looked at collaboration, both among nonprofits and with for-profit organizations (Guo & Acar, 2005). Utilizing a combination of theories including resource dependency, institutional, and network theory, the study found that larger organizations with substantial budgets were more likely to formally collaborate with other organizations. These studies point to the necessity of constant change as an integral aspect of the current state of nonprofit organizations. In order to remain viable, nonprofit organizations must be flexible and adapt to changing external factors.

The growth of the nonprofit sector to its current size has been fueled by an increased utilization of market approaches. Embracing such approaches has had positive benefits, such as increased revenue, but also carries a number of risks to the underlying components of nonprofit organizations. These risks include a growing identity crisis, increased demands on nonprofit managers, increased threat to nonprofit mission, potential loss of public trust, and disadvantages to smaller agencies (Salamon, 2002). This last risk is of particular importance to the current research, as Salamon illustrates:

Successful adaptation to the prevailing market pressures increasingly requires access to advanced technology, professional marketing, corporate partners, sophisticated fundraising, and complex government reimbursement systems, all of which are problematic for smaller agencies. (p. 47)

The current state of the nonprofit environment is marked by an increased need to embrace market approaches to fund basic organizational activities. Larger nonprofits with the ability and resources to adapt to such changes are more likely to be successful in transitioning to market approaches. Smaller nonprofits face similar pressures, but due to limited resources, are forced to encounter such challenges with less likelihood of success.

Many of the issues and challenges faced by nonprofits in general during the last two decades were mirrored in the sub-sector of nonprofit arts organizations (Wyszomirski, 2002). Decreased government funding from the National Endowments Arts, decreases in private donations, pressures to increase earned income, and organizational restructuring all challenged the ability of nonprofit art organizations to remain viable. Wyszomirski's (2002) analysis of the sub-sector focuses on the nonprofit

professional arts sector, which she distinguishes from “organizations that engage in amateur and community-based creative activities” (p. 188). She points out that organizational size is an important and independent factor, with large through small organizations “facing different challenges, with different resources, and different levels of success” (p. 188). According to Wyszomriski’s analysis, large nonprofit arts organizations are well-off, small organizations are getting by with strength from community bases, leaving mid-size organizations most at risk.

Wyszomriski’s study focuses on professional nonprofit arts organizations, which tend to be large in size. Kaple’s (2002) analysis of current data sources on nonprofit organizations illustrates that data on large nonprofit arts organizations is easier to collect, since their budget amounts require them to file a Form 990 annual information return with the federal government. Medium and smaller size nonprofit arts organizations are much more difficult to research, as data collection on these types is sporadic. Recent initiatives, such as the development of national databases of nonprofits arts organizations, have helped fill gaps in understanding this sector (Kaple, 2002). One of the main issues affecting a clear understanding of the nonprofit arts sector is the informal nature of many small nonprofit arts organizations. One study employed a community study to collection data on small organizations (Toepler, 2003). This study focused on nonprofit arts organizations within a specific urban environment, collecting data from both large and small organizations through a survey mechanism. Results from this study illustrated a higher existence of small nonprofits arts organizations than previously realized. It

suggests that many small nonprofit arts organizations exist in communities throughout the nation.

These studies indicate that literature on the specific sector of nonprofit arts organizations is growing, but is still relatively small. Therefore, an in depth analysis or comparison of similarities and differences between such organizations is difficult to achieve at this time. In general, many of the issues and challenges related to the limited resource environment of all nonprofits are faced by nonprofit arts organizations in equal amounts, and small nonprofits arts organizations are particularly disadvantaged in facing these challenges.

An initial review of the literature related to nonprofit organizations reveals that there is a limited amount of information discussing the topic of recordkeeping within nonprofits. One study used case studies of two charity organizations in the United Kingdom to discuss the issues and challenges facing records management within that sector (Dawson, Dodd, Roberts, and Wakeling, 2004). Issues discussed included the need for nonprofit charity organizations to establish their own guidelines for records management, due to a lack of guidance from government entities on such topics. Nonprofit administrators with other duties had to include records management among other tasks if they were to attempt to establish recordkeeping systems. With pressure to keep administrative costs to a minimum such endeavors were difficult to achieve (Dawson et al., 2004). This study offers a generalized understanding of the issues facing recordkeeping in nonprofits, but lacks a focus on organizations within the United States.

One topic within the nonprofit literature related to recordkeeping is accountability. Accountability is a difficult concept to define, as nonprofits are beholden to a variety of stakeholders. These include the government, business, other nonprofits, and the public at large (Brody, 2003). Four broad meanings of nonprofit accountability include financial probity, good governance, adherence to donor direction and mission, and effectiveness and public trust (Brody, 2003). Proving accountability on all these fronts involves a variety of mechanisms, including the filing of governmental forms such as Form 990, reporting the details of expenses, revenues, activities, and staff compensation. Performance measurement is another form of accountability that is becoming increasingly popular as a mechanism to gauge the impacts that nonprofits are making on their local communities. Studies explicitly investigating the relationship between recordkeeping and accountability could be not located in the literature.

The discussion of accountability in the literature does not focus on variations in size of nonprofit organizations. There appears to be an absence of literature focusing on the specific issues and challenges faced by small organizations in relation to recordkeeping. An assumption could be made that a lack of sufficient attention and resources devoted to recordkeeping within nonprofits as a whole affect smaller nonprofit organizations in similar ways, but specific studies of this phenomenon were not found in the literature reviewed.

The literature on nonprofit organizations reviewed in this chapter has illustrated the types of challenges that these organizations must overcome to carry out their designated purposes and missions. The ability to keep and produce records when needed

is integral to the operations of all nonprofit organizations. Many nonprofit organizations are not able to devote adequate resources to develop and implement recordkeeping systems. There is limited data on the issue of recordkeeping within nonprofit organizations in general, and small nonprofit organizations in particular. The DIRKS methodology provides a process that organizations can utilize in the development, design, and implementation of recordkeeping systems. Currently, there is limited information in the literature about the application of DIRKS in organizations in the United States. Applying the DIRKS methodology to one small nonprofit organization will contribute to the understanding of recordkeeping within this type of nonprofit organization.

Methodology

Research Design

This study seeks to investigate how a recordkeeping system can be developed for the limited resource environment of a small nonprofit organization. A single case study was utilized in this investigation to portray a detailed view of the various operating contexts of a typical small nonprofit organization. The main objective of the study was to apply the DIRKS methodology to produce a set of recordkeeping requirements for a small nonprofit organization located in Los Angeles, California.

Choice of Methods

Qualitative research

Research studies investigating archives and recordkeeping issues have used both qualitative and quantitative methods to collect and analyze data. Cox (1994) has shown that in the period 1970-1992, two-thirds of archival research studies utilized qualitative approaches. Recently, Gilliland and McKemmish (2004) have pointed to a shift in archival research strategies towards embracing a wide assortment of methods including action research, narrative analysis, literary analysis, and model building. Some of these methods incorporate both qualitative and quantitative approaches to data collection and analysis.

Denzin and Lincoln (2005) define qualitative research as “a situated activity that locates the observer in the world” and “consists of a set of interpretive, material practices

that make the world visible” (p. 3). They critique the absence of relevance due to the removal of context that can occur when quantitative methods are used. They point to the strength of qualitative methods in providing such contextual information.

Qualitative research has been critiqued by those within the scientific community for being a “soft science” that is often limited to exploratory investigations and too subjective. The interpretive approach of qualitative research confronts the positivist viewpoint of those in the hard sciences by challenging notions of fixed realities and truth. This type of postmodernist viewpoint has been championed by many within the archival field and is reflected in qualitative research methods.

Qualitative methods include collecting data through direct observation, documentary sources, and interviews. In the DIRKS methodology, data is collected through documentary sources and interviews, and tools are provided to analyze data in accordance with specific recordkeeping project goals.

Case study research

Case study research often incorporates qualitative methods to closely examine a particular subject or phenomenon to gain greater understanding of that subject or phenomenon. Stake (1995) defines the case study method as “a study of particularity and complexity of a single case, coming to understand its activity within important circumstances” (p. xi). Yin (1994) defines a case study as “an empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident” (p. 13). Yin also

describes three descriptive factors that suggest the case study method would be useful. These factors are: when *how* or *why* questions frame the research being conducted; when the investigator has little control over actual behavioral events; when there is a focus on contemporaneous events. These create a situation in which the investigator's role is often that of observer and interpreter. The narrow approach of the case study method is in contrast to the broader approach of qualitative research employing survey instruments. Surveys often utilize random sampling techniques to comprehensively study a particular phenomenon, while case studies often use purposive sampling in choosing specific cases.

Case studies tend to be more subjective as the result of direct interaction between the researcher and the case. This interaction is inherent in the types of data collection methods employed within this approach. Interviews, direct observation, and the collection of documentary sources are utilized to gain greater understanding of the issue being studied. In his use of the case study method to analyze information systems, Gable (1994) argues that one of the strengths of the case study method is that it "provides an opportunity to ask penetrating questions and capture the richness of organizational behavior" (p. 2). The time spent focusing on a specific case will often reveal complexities that would not otherwise be discovered with other research methods. Yin (1994) argues that case studies need not strictly use qualitative research methods, and often use a mix of quantitative and qualitative approaches in collecting and analyzing data.

Criticisms of the case study method point to specific weaknesses in the approach. One of these weaknesses is the difficulty of generalizing results from single cases into

larger theoretical constructs. This issue related to generalizing has been described by some as limiting the ability of the case study approach to contribute to scientific knowledge, therefore making it invalid as a methodology (Giddens 1982). Flyvbjerg (2006) has refuted this position by illustrating examples in which case studies have been utilized in the production of formal generalized knowledge. He also draws upon the work of Karl Popper (1959) to describe the suitability of the case study approach to the falsification test, which determines that a general proposition is not considered valid if there is an observation that does not fit with that proposition. The focused approach of the case study method allows for the close observation of a specific phenomenon that assists in the process of conducting a falsification test. Case study research has also been criticized for allowing investigator bias to influence the direction of findings and conclusions. Flyvbjerg (2006) again argues against this claim by pointing out that the case study method contains no greater bias than any other methods of inquiry. Yin's (1994) research shows that bias exists in experiments, survey questionnaire development, and historical research.

Based on the advantages of qualitative and case study research methods discussed above, this research study incorporated both methods through the application of the DIRKS methodology to a single small nonprofit organization.

Selection of Data Sources

Staff members of the organization were contacted by the researcher and asked if they would be interested in participating in this research study. Two organization staff members agreed to participate in the study.

Data Collection and Analysis

This study applied the DIRKS methodology to guide the process of data collection and analysis. Based on the DIRKS Manual, the research carried out the following steps: Step A – Preliminary Investigation; Step B – Analysis of Business Activities; and Step C – Identification of Recordkeeping Requirements. The process involved in completing each of these steps will be explained below.

Step A: Preliminary Investigation

A number of individual phases were carried out in completing Step A. These phases were: 1) Collecting documentary sources; 2) Interviews; 3) Source coding; 4) Organization Context Document; and 5) Report. The products of Step A included a Register of Sources, an Organization Context Document, and a report summarizing the findings of the preliminary investigation.

Collecting documentary sources. The first phase of the preliminary investigation involved collecting documentary sources from the organization. The DIRKS manual divides documentary sources into internal and external categories. Typical internal

sources include annual reports, organizational charts, strategic plans, legislation regarding the establishment of the organization, policies and procedures, existing records and recordkeeping systems, and publications targeting interests of specific stakeholders. External sources include reports and guidelines issued by audit and other investigative bodies and standards and best practices relevant to the organization's business. The researcher collected internal documentary sources by copying electronic files from the organization's main desktop computer and the two staff members' personal laptop computers. Staff members also emailed internal documentary sources to the researcher. The researcher located external documentary sources relevant to the organization by consulting print and online resources.

The process of collecting documentary sources was carried out prior to conducting interviews with organization staff members to better prepare the researcher for the first interview session. Reviewing these sources provided the researcher with a general understanding of the organizations' business, regulatory, and social contexts.

Interviews. Interviews were conducted with organization staff to validate information gathered from documentary sources. The interviews also provided information on areas of business and corporate culture not otherwise documented in the documentary sources.

The initial interview with staff members was held at the organization's current location on January 19, 2009. The Executive Director and Operations Manager participated in the interview, which lasted for two hours. During the interview

introduction the researcher explained the purpose of the research study. The interviewer assured the interviewees that their participation in the research was completely voluntary and that their names and identities would be kept confidential. Interviewees were asked to complete an informed consent form before beginning the interview (see Appendix A). The researcher utilized an interview protocol that was based on two documents from the DIRKS manual, the Interview Questions template and Guide to Interviews document. The researcher modified the Interview Questions template by removing any Australian government-specific references, as these would not be relevant to the current research study. The interview was recorded to allow the researcher to focus on interaction with the interviewees. At the end of the interview session, the researcher informed the interviewees that future interview sessions or workshops would potentially be necessary as part of the data collection process. Both organization staff members agreed to this request for future interview sessions. A transcription of the audio recording was produced after the interview session.

Source coding. Upon completion of the initial interview all sources were entered into the Source Form templates provided by the DIRKS manual. Sources related to external regulations, such as state and federal laws were entered into the “Source identification form Legislation” template. This template was based on the DIRKS manual template “Source identification form – Acts of Parliament,” which was modified to be relevant to the United States legislative regulatory environment. Fields relevant only to Australian government agencies were removed. All legislative sources entered

into the “Source identification form – Legislation” template were given a source number with the prefix LS, identifying them as legislative sources. All other internal and external documentary sources were entered into the “Source identification form – Other sources including interviews” template provided in the DIRKS manual. These sources were given source number with the prefix OS, identifying them as other sources. All source forms were combined into one document titled Register of Sources (see Appendix B for examples of source forms).

Organization Context Document. The fourth phase of Step A required the production of a completed version of the Organization Context Document (OCD) provided by the DIRKS manual (see Appendix C). The purpose of the Organization Context Document is to compile a concise body of information about the organization to be used in future steps of DIRKS process. This document is divided into sections based on identifying: 1) the boundaries of the organization; 2) the legal framework in which it operates; 3) the interests of internal and external stakeholders; 4) the business, social, and ethical standards the organization is expected to meet by its community; 5) the type of work carried out by the organization; and 6) factor’s affecting the organization’s recordkeeping practices. The responses to each of the questions within each section of the OCD were linked to specific sources located in the Register of Sources.

Report. A report summarizing the findings of the preliminary investigation was produced during the final phase of Step A. The Organization Context Document was the basis for the structure and content of this report that identifies in detail the organization's business activity, major stakeholders and their interests, regulatory environment, as well as issues related to corporate culture such as current strategic focus, awareness of risk, perceptions of recordkeeping, and strengths and weaknesses of current recordkeeping systems. It is important to note that the DIRKS manual states that "housekeeping" functions such as financial management, occupational health and safety, personnel, and property management need not be considered during the preliminary investigation.

Step B: Analysis of Business Activity

The process of conducting Step B required completing four phases: 1) Collecting information from documentary sources and interviews; 2) Identifying and documenting each function, activity, and transaction; 3) Developing a Business Classification Scheme; and 4) Creating a Function Source Document for each identified function. The two main products of Step B were the Business Classification Scheme and the set of Function Source Documents.

Collecting information from documentary sources and interviews. The first phase of Step B involved the continued collection of information through documentary sources and interviews with organization staff members. The Register of Sources was updated with new documentary sources located during this phase. In addition, during the initial

interview with staff members the question regarding the activities and tasks undertaken to carry out the core functions of the organization was not adequately answered. At the time of the interview the researcher and staff members agreed to the researcher monitoring the daily activities of staff members to fully answer this question. The results of this monitoring were recorded in the Daily Activities Log, which was added to the Register of Sources. The Daily Activities Log recorded the individual tasks, or transactions, performed by staff members on a daily basis. This source recorded the date of the transaction, staff member performing the transaction, the related activity, the related function, and a description of the transaction. The Daily Activities Log was utilized as a major source of information for completing the following phases in Step B.

Identifying and documenting each business function, activity, and transaction. A functional analysis of the organization's business activities was conducted during the second phase of Step B. Functional analysis involves a combination of hierarchical and process analysis to analyze an organization's business activities. Hierarchical analysis utilizes a top-down approach to identify what an organization does, breaking it down into series of logical parts and sub-parts. Process analysis examines in more detail how an organization does its business from a bottom-up approach. Conducting this combined analysis required the identification of the organization's goals and strategies to achieve these goals, the broad functions undertaken by the organization to achieve its goals, the activities that contribute to the fulfillment of the organization's functions, and the groups of transactions that make up these activities.

Functions are the largest unit of business activity in an organization and represent the major responsibilities that are managed by an organization to fulfill its goals. The core functions of the organization were identified through consulting and reviewing relevant material in the Register of Sources. Specifically, the organization's mission statement, articles of incorporation, grant application documents, and interview transcript were used extensively in the process of identifying the organization's top-level functions.

Activities are the major tasks performed by the organization to accomplish each of its functions and are based on "a cohesive group of transactions producing a singular outcome" (National Archives of Australia, 2001, p. 8). Transactions are the smallest unit of business activity and provide the basis for identifying the records that are required to meet the business needs of the organization. The activities and transactions were identified through analyzing information contained within the Interview Transcript and Daily Activities Log sources. Staff member responses to interview questions provided specific information about the types of activities that are regularly carried out during business operations. Detailed information about individual transactions documented in the Daily Activities Log provided a finer grain view of the types of routine tasks carried out to support specific activities.

The process of identifying the organization's functions and activities required three specific steps, including assigning terms, defining the scope, and assigning dates. In accordance with the DIRKS manual, the terms chosen to represent each function and activity were unique and specific to the organization's business. Scope notes assist in defining the relationships between and across functions and activities and ensure that they

do not overlap. Defining the scope of each function and activity necessitated describing the meaning of each term and how each term should be applied. The resulting scope notes include information regarding what the term covers, what the term does not cover, and what lower-level terms it is related to. The process of assigning dates involved reviewing collected sources to determine the start date for each function and activity.

Developing a Business Classification Scheme. The next phase in Step B involved producing a Business Classification Scheme (BCS) (see Appendix D). The BCS is a hierarchical model of the relationship between the organization's functions, activities, and transactions. The format of BCS produced during this phase was based on the example provided in the DIRKS manual. Each identified function and activity term was represented with their corresponding scope note and date ranges, illustrating the hierarchical relationship between each entity. After constructing a draft version of the BCS, the researcher met with organization staff members to review the document. During this meeting staff members made suggestions regarding the consolidation of certain activities, renaming of activity terms, and adding other transactions. These suggestions were incorporated into a second version of the BCS, which was reviewed and approved by organization staff members.

Creating the Function Source Document. In addition to representing the hierarchical relationship between the functions, activities, and transactions of the organization through the BCS, Step B required justifying the analysis of business activity.

This justification was achieved by documenting information on legislation or other sources that underpin the functions and activities, risks associated with each function and activity, stakeholders that have an interest in the function or activity, business units responsible for carrying out the functions and activities, and any changes to the function through time. This information was documented in the Function Source Document (FSD) template provided in the DIRKS manual. A single Function Source Document for each core organization function was produced (see Appendix D).

The first section of the FSD describes the details of the function including its explanatory scope note, date range, history, and the business units responsible carrying out the function. In the following section each activity and its supporting information is listed in table format. The activity term, scope note, and date range are listed in the first field. In the second field the source of authority for each activity is recorded. This information connects the activity to the specific source where it was identified in the analysis process, and documents how it is known that the activity is carried out. The third field draws from the list of stakeholders documented in the OCD and connects specific stakeholders to the relevant activity. This connection was based on analyzing the nature of the stakeholder interest in the work performed in order to carry out the activity. The fourth field contains information related to the potential risks involved in carrying out the specific activity. Risks identified in Step A and further identified through source analysis and interviews with staff members are connected to relevant activities in this field. In the fifth field, the individual transactions that are required to carry out the relevant activity are listed. The listing of these transactions assists in defining the scope

and boundaries of the specific activity. The number of activity tables included in each FSD corresponded to the number of activities included under each function in the BCS.

Step C: Identification of Recordkeeping Requirements

The process for carrying out Step C involved identifying the recordkeeping requirements for the organization through a “systematic analysis of its business needs, legal and regulatory obligations, and broader community expectations” (National Archives of Australia, 2001, p. 4). Three main types of recordkeeping requirements were identified in this step: regulatory requirements, business requirements, and community expectation requirements. The four phases of Step C were: 1) locate relevant sources; 2) identify recordkeeping requirements; 3) document identified recordkeeping requirements, and 4) assess risk of not meeting requirements. The main product of Step C was a List of Recordkeeping Requirements.

Locating relevant sources. In the first phase of Step C, the Register of Sources collected in Steps A and B was reviewed to locate specific sources that contained recordkeeping requirements. Sources were reviewed for recordkeeping requirement statements related to the creation, retention, disposal, access conditions, content, form, and accuracy of records.

Identifying recordkeeping requirements. The three main types of recordkeeping requirements were identified in the second phase of Step C through a detailed examination of the relevant sources located in the first phase.

Regulatory requirements were determined by analyzing sources for potential recordkeeping requirements through the lens of each of the organization's unique functions. Relevant sources were examined in detail for explicit and implicit recordkeeping statements. Explicit statements were found more often in legislative sources, while implicit statements were often located in grant application materials.

The process of determining business requirements began with an examination of the organization's existing records. The individual transactions performed as part of carrying out activities were documented in the FSD for each function in Step B. The organization's existing records are continually generated as a result of performing these individual transactions. An examination of the details of these transactions resulted in the production of a list of typical records generated during business operations. Staff members were then asked questions about the specific business reasons for the creation, retention, and access of these typical records in a second interview session. The business recordkeeping requirements were identified as a result of these staff responses.

The DIRKS manual suggests a number of types of documentary sources where community expectation requirements may be located, including "minutes of consultative meetings, proceedings of advisory board or council meetings, representations, media monitoring exercises, and the organization's website (visitors' logs or users' questionnaires)" (National Archives of Australia, 2001, p. 12). These types of sources do

not currently exist in the organization. Staff members were asked about their awareness of community expectation requirements during the second interview session. The resulting community expectation requirements were identified based on staff member responses.

Documenting identified recordkeeping requirements. The regulatory, business, and community expectations recordkeeping requirements identified during the Step C process were documented in the List of Recordkeeping Requirements document (see Appendix F). Each recordkeeping requirement is presented in table form and includes the following information: source name, source effective date, source type, source reference that contains the requirement, citation of specific text containing requirement in the source, statement outlining how the requirement relates to the organization, stakeholder whose interest is met by the requirement, requirement type, and risk assessment results.

Assessing risk of not meeting requirements. The fourth phase in Step C entailed assessing the risks related to the identified recordkeeping requirements. The DIRKS manual states there may be risks associated with not “creating records, capturing and maintaining records in a recordkeeping system, keeping records, destroying records when no longer required, and ensuring that records remain accessible and readable over time” (National Archives of Australia, 2001, p. 17). Recordkeeping risks are different from the type of risks examined in Step B. This step examined risks associated with performing

the work necessary to carry out organization functions and activities. Risks related to recordkeeping are those that “result from not having appropriate records of the work” (National Archives of Australia, 2001, p. 17). The two types of risks are connected, in that a high-level risk related to carrying out an activity can be decreased through proper recordkeeping. The lack of a thorough assessment and identification of risks associated with organization functions and activities in Step B affected the researcher’s ability to conduct a full assessment of risks related to recordkeeping in Step C. A formal risk management plan was not available to be utilized in the process of identifying the different degrees of risk associated with the work done by organization staff members. Staff member knowledge of risk within the organization was the only resource available, and their understanding of risk was limited. The only risks identified by staff members were high-level risks, such as personal injury, property damage, and loss of tax-exempt status. These risks were connected to the type of work where they might occur in Step B. An assessment of the risk of not meeting recordkeeping requirements could not be conducted due to the limited understanding of risk within the organization. This last phase of Step C was not completed and risk assessment information for each recordkeeping requirement was not recorded in the List of Recordkeeping Requirements.

The process of implementing Steps A to C of the DIRKS methodology to a small nonprofit organization revealed that there were many instances in which the expectations and requirements of DIRKS could not be met by the organization. The nonexistence of formal internal documentary sources and the lack of formal risk assessment within the organization are two particular important outcomes of this implementation process.

These examples and other important outcomes will be presented in the following Results chapter.

Results

In this chapter results from the data collection and analysis process will be presented corresponding to the specific step in the DIRKS methodology.

Step A: Preliminary Investigation

Collecting documentary sources

The first phase of Step A, Collecting documentary sources, resulted in the production of a Register of Sources. This Register included internal documentary sources provided to the researcher and external documentary sources located through research on the organization's specific regulatory context. Information about each source is included in this Register, which functioned as a key instrument in the completion of Steps B and C. Table 1 compares examples of typical internal documentary sources listed in the DIRKS manual with the sources provided by the organization during the data collection process.

Table 1

Comparison of DIRKS examples of internal documentary sources with organization provided sources

| DIRKS examples | Organization provided |
|--|--|
| Annual report | Form 990 report for Internal Revenue Service |
| Organizational charts | Do not currently exist in document form. |
| Strategic plans (Corporate, Business, Risk Management) | Do not currently exist in document form. |
| Establishing documents | Mission Statement, Articles of Incorporation, Bylaws |
| Policies and procedures | Do not currently exist in document form. |
| Existing records and recordkeeping systems | No single recordkeeping system |
| Publications targeting particular stakeholders | Brochures, Almanac |

Table 1 illustrates that many of the typical internal documentary sources outlined in the DIRKS manual do not currently exist in document form in the organization. Therefore, they could not be provided to the researcher. The absence of these sources becomes significant when the explanation of the importance of each source is reviewed. An organizational chart is useful for determining which sections of an organization are responsible for administering particular functions. A corporate plan “provides the framework in which the organization must operate” and “should identify key objectives that reflect the major functions of the organization” (National Archives of Australia, 2001, p. 4). A business plan “provides a finer level of detail than the corporate plan” and “describes the specific activities required to fulfill the organization’s strategic objectives” (National Archives of Australia, p. 4). A risk management plan “should identify and evaluate risks and areas of risk within the organization” (National Archives of Australia,

p. 4). Policies “embody the reasons why organizations carry out particular activities, and, in a broad sense, how they should be carried out” (National Archives of Australia, p. 4). Procedures provide “details of how an organization carries out its functions at a very specific level” and “are useful for identifying components of activities” (National Archives of Australia, p. 4). An organization’s existing records and recordkeeping system should be a useful source of specific information about its functions and activities. The inability to collect such internal documentary sources resulted in significant gaps in initial understanding about the organization’s broad administrative, legal, business, and social contexts. Specifically, the absence of these typical sources resulted in a deficiency of detailed information about the organization’s core functions and activities, awareness of risk, regulatory environment, and stakeholders. Some of the internal documentary sources available were useful in providing information about the organization’s purpose and broad goals, including its mission statement, organizational resume, bylaws, and articles of incorporation. Review of documents related to grant applications also led to the discovery of more detailed information about the organization’s structure, core functions, and important stakeholders. At the end of the first phase of Step A, many questions about the details of the organization’s administrative, legal, business, and social contexts remained unanswered.

Interviews

The interview session conducted with staff members produced information on many topics related to the organization's context, including structure and reporting lines, internal and external stakeholders, regulatory environment, core functions, community relations, current recordkeeping practices, and technological competence.

An insight into the nature of the organization's corporate culture was an important outcome of the interview session. The discussion with staff members revealed that many of the policies and procedures related to carrying out the activities supporting core organization functions have not been recorded in formalized documents at this time. Both staff members agreed that this was due to the small size of the staff and a shared feeling that it was unnecessary to formalize their daily operations. The staff members commented that they routinely work together in the same physical space with a constant line of communication between them, resulting in a shared understanding of the duties related to their respective roles in the organization. A consequence of the informal nature of the organization's corporate culture is that both staff members have amassed extensive institutional knowledge related to the business, regulatory, and social contexts in which the organization operates. This insight into the corporate culture of the organization provides an explanation for the nonexistence of formalized documents such as an organizational chart, strategic plans, or policies and procedures. The interview sessions were successful in producing more detailed information about the organization's administrative, legal, business, and social contexts, but at the same time confirmed the lack of internal documents containing such information. Such results were significant

because they foreshadowed the importance of staff member knowledge as a continued source of valuable information needed to complete Steps B and C.

Organization Context Document

Information gathered during the first and second phases of Step A assisted in answering the questions contained in the Organization Context Document. The results of this completed document are integrated into the report below, which summarizes the findings of the preliminary investigation.

Report

The following report is a narrative representation of information compiled in the Organization Context Document and provides an overall view of the business, regulatory, and social contexts in which the organization operates. It is divided into sections describing the organization's business activity, major stakeholders, regulatory environment, and corporate culture.

The organization is a 501(c)(3) public-benefiting nonprofit organization, whose charitable purpose and main business activity is to provide cultural and educational programming. The organization's mission statement best describes the nature of this programming:

Machine Project provides educational resources to artists working with technology; to educate and collaborate with artists to produce site-specific, non-commercial work; and to promote conversations between artists, scientists, poets,

technicians, performers and the communities of Los Angeles as a whole. These three aims are closely related. With our wide array of cultural programming, we demonstrate the creative possibilities of technology to open up interdisciplinary conversations between disparate knowledge communities. With our presentations and lectures, we offer rarified knowledge in a friendly, human manner, and we foster a greater understanding between art and science. And at the most practical level, we offer hands-on training in some of the skills presented in our exhibits and lectures, putting knowledge tools into the hands of our community and giving them the ability to create work of their own. (Machine Project, n.d., p. 1)

The organization offers programming in the form of exhibitions, installations, performances, lectures, presentations, classes, workshops, and residencies. The organization also offers educational resources in the form of internship opportunities for students and the general public, as well as programming-related publications, and documentation archives.

Founded in 2003 by its current Executive Director, Machine Project formally incorporated as a nonprofit organization in the state of California in 2005 and gained 501(c)(3) tax-exempt status in 2006. As part of this process a Board of Directors was established in 2005. In 2006 the organization's existing gallery space was doubled in size through expansion to the basement below. Most recently, in 2007, the Operations Manager position was created and filled with grant funding. The Executive Director and Operations Manager are the only full-time staff members. The Operations Manager position is the only paid position. These staff member positions function as the main

business units of the organization and are responsible for carrying out all business operations. An independent contractor is responsible for managing the organization's financial system. The Board of Directors provides oversight of the organization and collaborates with the Executive Director on issues such as development and financial stability, but does not play a role in the daily operations performed by staff members.

The DIRKS manual defines stakeholders as “those people and organizations who may affect, be affected by or perceive themselves to be affected by a decision or activity” (National Archives of Australia, 2001, p. 7). Stakeholders are both internal and external and have specific interests in, and expectations of, an organization. The main internal stakeholders identified in Step A were the organization's Board of Directors, Staff, Intern, and Volunteers. The Board of Directors have an interest in ensuring the organization operates in accordance with its stated charitable purpose and maintains its nonprofit status through compliance with relevant state and federal regulations. Staff members have an interest in fulfilling the organization's stated mission by providing cultural and educational programming to the public. Volunteers have an interest in supporting the programming of a local nonprofits arts organization, as well as gaining professional experience in the nonprofit arts field. Interns have a similar interest in supporting the programming of a local nonprofit arts organization, as well as satisfying educational requirements and gaining professional experience in the nonprofit arts field.

The main external stakeholders identified were Members and Donors, Foundations and Grant Funders, Artists and Instructors, Students, General Audience, the California State Attorney General, California Secretary of State, California State

Franchise Tax Board, and United States Internal Revenue Service. Members and Donors have an interest in supporting local cultural and educational programming through personal financial contribution. Foundations and Grant Funders have an interest in supporting their mission statements by supporting local cultural and educational programming through financial contribution. Artists and Instructors have an interest in collaborating with the organization and its community network, as well as having access to organization resources such as technology, expertise, and physical gallery and classroom space. Class and workshop students have an interest in accessing educational resources offered by the organization. The general audience has an interest in experiencing and participating in cultural and educational programming provided by a local nonprofit arts organization. The California State Attorney General, Secretary of State, and Franchise Tax Board all have an interest in ensuring the organization maintains compliance with relevant state laws and regulations. The United States Department of the Treasury's Internal Revenue Service has an interest in ensuring the organization maintains compliance with federal laws related to tax-exempt organizations.

The organization is most affected by state and federal legislation related to its status as a nonprofit organization. This includes various requirements found in the California Corporations Code, Revenue and Taxation Code, Government Code, and Business and Professions Code. These requirements outline the responsibilities of the organization to provide evidence of its continued operations in accordance with legislation related to nonprofit public-benefiting corporations. These requirements are fulfilled in part through the filing of annual reports and information forms with state

government agencies. These agencies include the California State Attorney General, California Secretary of State, and California State Franchise Tax Board. These reports and information forms account for the organization's annual financial data and illustrate the continued fulfillment of its stated charitable purpose. As a 501(c)(3) tax-exempt organization, Machine Project is also under regulation of the federal tax code and must file an annual report with the Internal Revenue Service. Besides legislation related to its status as a nonprofit organization, the preliminary investigation did not produce information on any other legislation that affects the current operations of the organization. Staff members characterized the organization's regulatory environment as having minimal affect on its operations. In addition, the organization has not formally adopted or implemented any standards related to its operations at this time. This includes technical standards, recordkeeping standards, or standards related to nonprofit best practices.

“An organization's corporate culture or ‘personality’ is the set of values, attitudes and beliefs shared by its members. It emerges from long-established practices, procedures, structures, and systems” (National Archives of Australia, 2001, p. 7). The nature of the organization's corporate culture is characterized as small and informal. While the practices and procedures may not be considered long-established, due the relatively short existence of the organization, the way in which it carries out its operations has become codified in the methods and practices of staff members. The information needed to perform organization operations flows freely and quickly between the two staff members, who work regularly in close proximity to each other. Decisions

are made and actions taken as a result of a constant set of verbal and electronic exchanges between staff members. Knowledge is shared informally, and individual tasks are performed to achieve organization objectives. Staff members have an understanding of the basic duties related to their position, as well as understanding of the need to be flexible in response to unforeseen duties that may suddenly come to their attention. The current limitations of staff size and available resources have resulted in staff members relying on their own organizational knowledge to carry out the organization's operations.

An outcome of this informal corporate culture is the absence of documentation reflecting staff member knowledge about organization operations in formal policies and procedure documents. Specifically, the organization does not currently have formal policies and procedures documents related to compliance with its regulatory environment, risk management, or recordkeeping. Compliance with reporting requirements related to nonprofit status is achieved through the combined duties of the organization's bookkeeper and a legal consultant, who is also on the Board of Directors. In regards to risk management, staff members reported being aware of some potential areas of high risk. The organization has purchased general liability, Nonprofit Director's and Officers insurance, and worker's compensation insurance as protection against those risks. No formal risk identification and assessment has been conducted resulting in the production and adoption of a risk management plan. Current recordkeeping in the organization is characterized as decentralized and ad-hoc in nature. Financial records are kept on an office desktop computer as well as in a physical filing system. Documentation media files of programming activities are also kept on the organization's office desktop

computer. All other records are stored on the personal computers of the two staff members. Staff members commented in the interview session that the current recordkeeping methods have worked, in that they have been able to produce records when required, mostly in relation to locating information for grant applications. No formal recordkeeping policies and procedures exist, and therefore there is absence of policies related to controlled file naming, identification of vital records, or records disposal. No centralized recordkeeping system currently exists.

The discovery of the nonexistence of formal policies and procedures documents related to organization functions and activities, regulatory compliance, risk management, and recordkeeping was an important result of the preliminary investigation process. This result was significant because it highlighted the weight that would be placed on utilizing staff knowledge as a source of information to complete Steps B and C. The lack of staff knowledge on areas of risk assessment and recordkeeping procedures was also determined to be significant due to the potential affects this knowledge deficiency would have on the researcher's ability to produce required information on those areas in related phases of Steps B and C.

Step B: Analysis of Business Activity

Collecting information from documentary sources and interviews

The findings of the preliminary investigation included the recognition of a dearth of internal documentary sources that described the various activities and transactions

carried out by organization staff in support of core functions. Some description of these activities and transactions was provided in staff member answers to questions during the initial interview session, but gaps in understanding about the organization's functions, activities, and transactions still remained upon completion of Step A. Data collected through the creation and utilization of the Daily Activities Log assisted greatly in filling these gaps. Logging the various tasks performed by staff members on a daily basis provided the data necessary to answer the interview question: What activities or steps do you undertake to perform these functions? While the time period in which daily activities were monitored was not extensive (two weeks), the Daily Activities Log portrays the broad scope of tasks performed by staff members on a continual basis. The resultant data was instrumental in completing the following phases of Step B and is represented in the Business Classification Scheme and Function Source Documents.

Identifying and documenting each business function, activity, and transaction

The results for phase two of the analysis of business activity are represented in the Business Classification Scheme (BCS) and portrayed in detail in the individual Function Source Documents. An important outcome of the process of identifying each function, activity, and transaction was the confirmation of one of the results of the preliminary investigation: that staff member knowledge would continue to be the most important source of information about the organization's functions, activities, and transactions. The activities and transactions identified in the second phase of Step B were largely the results of the analysis of the Interview Transcript and Daily Activities Log sources.

Business Classification Scheme

The BCS illustrates the hierarchical relationship between the organization's core functions, the activities that support those functions, and the individual transactions carried out to perform each activity. The organization's six core functions can be grouped together in the following way: Programming and Internships, Grants and Member and Donor Relations, Publications and Archives, and Outreach. Programming and Internships are the main outputs and services provided by the organization and are functions that directly reflect the stated purpose of the organization in its mission statement. The amount of staff time and resources dedicated to carrying out these functions is portrayed in the large set of activities and transactions listed under Programming and Internships in the BCS. Grants and Member and Donor Relations are functions that assist in generating the funding resources necessary to carry out all of the organization's functions. The Publications and Archives functions support the stated mission of the organization by providing additional educational resources in the form of documentation of programming activities. The Outreach function is related to Programming and Member and Donor Relations, but exists as a separate function. The BCS is an important result of Step B in that it provides visual representation of the connection between the organization's business activities and the resulting records of those activities.

Function Source Documents

The Function Source Documents (FSD) are a second valuable outcome of Step B. By displaying the detailed findings of the analysis process that led to the identification of each function, activity, and transaction, the FSD explains and justifies the reasoning behind this identification process. The FSD for each function provided important supporting information, and therefore greater understanding about the relationship between the organization's business and the records of its activities. The information captured in each FSD also provided the basis for determining recordkeeping requirements in Step C.

The different sections of each FSD present important details about the organization's functions, activities, and transactions. The first section captured basic information about the function including its unique term, scope note, date range, history, and business units responsible for carrying out the function. The organization's business units correspond to the two staff member positions, which share responsibility for carrying out each function. This information is recorded in the results of the business units field. The field related to the history of each function is blank in each FSD, as no information about any changes to core functions was located. The start date for most functions and activities is the same, as almost all of the functions and activities began with the organization's founding.

Information about each activity performed in support of the function is documented in the tables that follow the first section. The information documented in the source authority field in these tables is particularly valuable. For many activities, staff

member knowledge was the main source that identified that a specific activity was carried out as part of the organization's business operations. These results further confirm the findings of the preliminary investigation that suggested that staff member knowledge would continue to be an important source of information, filling the information void left by the nonexistence of formal internal documents. The stakeholders field captured detailed information about the specific interest of each stakeholder in an activity and also illustrated shared interests among particular stakeholders.

The listing of individual transactions accomplished in support of each activity presents useful information on the extent and nature of the work performed during these tasks. The number of transactions listed for each activity gives insight into the time and resources dedicated to accomplishing those tasks, illustrating the importance of each function. The individual tasks that must be completed to carry out the Programming function are extensive, indicating that the majority of the work performed by staff members. This particular result of the FSD documentation is important because it confirms the value of the Programming function in relation to other organization functions, as represented in the BCS hierarchy.

In regards to risk, the information not recorded in the risk field of each activity table was a significant outcome of the final phase of Step B. As previously documented in the OCD, and explained in the accompanying report, the organization has not carried out a formal risk assessment of its business operations. Formal risk assessments produce information about the different levels of risk associated with organization functions and activities. A small number of areas of high risk were identified by staff members, which

resulted in limitations on the ability of the researcher to complete this field for each activity. Risk assessment tools provided by the DIRKS manual were utilized to analyze each of the high-risk areas stated by staff members. Where applicable, the results of this partial risk assessment are included in the risk field of each activity table.

The information not recorded about the level of risk associated with each activity is significant in that its absence has direct implications for determining the risk related to recordkeeping requirements corresponding to each transaction, activity, and function. The risks associated with performing each activity have a relationship to the risks associated with keeping the records of those activities. The lack of full identification of risk levels associated with carrying out the organization's activities and functions led to a limited ability to identify and assess risks related to recordkeeping requirements.

Step C: Identification of Recordkeeping Requirements

Locating relevant sources

The process of examining the Register of Sources to locate relevant sources listing potential recordkeeping requirements produced the following results. Internal documentary sources such as grant application materials, the organization's website, and current records of the organization were identified as potentially containing recordkeeping requirements. External documentary sources including all legislative sources and media articles about the organization were also identified as likely containing requirements. Interviews conducted with organization staff members were the most

likely source to produce the majority of recordkeeping requirements in Step C. This determination was based on the extensive use of these sources to produce required information in Steps A and B.

In describing the process of locating potential relevant sources, the DIRKS manual points to a number of typical internal documentary sources including documentation from other information systems, corporate policies, internal guidelines, procedure manuals, reporting structures, and quality assurance programs. As iterated in the results of Steps A and B, the lack of such internal documentary sources within the organization had a significant impact on the process of identifying recordkeeping requirements in Step C. As in previous steps, staff member knowledge was an important source of information utilized to identify recordkeeping requirements.

Identifying recordkeeping requirements

The regulatory recordkeeping requirements identified were the results of a detailed examination of legislative sources. These sources contained numerous explicit statements about requirements related to records creation, retention periods, record form and content, and access conditions. Further analysis led to the discovery of more implicit recordkeeping-related statements. Most of these requirements were located in state and federal legislation that govern nonprofit organizations. For example, statements about retention periods were located in state legislation requiring nonprofit organizations to permanently keep documents such as an organization's articles of incorporation and bylaws. Other statements in federal legislation required public accessibility to annual

information returns and application for exemption forms. Requirements related to records creation were identified through locating statements detailing the need to produce financial records to meet annual state and federal filing requirements.

Except for a requirement related to disclosure of charitable contributions, most of the regulatory recordkeeping requirements identified through the examination of legislative sources are related to records generated as a result of activities which fall under the definition of administrative or “housekeeping” functions in the DIRKS manual. The DIRKS manual explicitly states that housekeeping functions such as financial management, occupational health and safety, personnel, and property management do not need to be considered when carrying out Steps A through C. Compliance with requirements related to housekeeping functions is assessed as part of Step D – Assessment of existing systems, which was not carried out during this research study.

The identification of regulatory recordkeeping requirements related to housekeeping functions is significant because these functions were not investigated in Steps A and B and, therefore, not included in the results of the preliminary investigation or products of the analysis of business activity. There is no function within the existing BCS to which the identified regulatory requirements are related, except for the connection between the requirement associated with disclosure of charitable contributions and the Membership and Donor relations function. Therefore, the identified regulatory requirements are not linked to organization functions in the existing BCS. The implications of the relationship between housekeeping functions, as defined in the DIRKS manual, and regulatory recordkeeping requirements related to nonprofit

organization governance will be further explored in the Discussion and Conclusions section.

The process of identifying business recordkeeping requirements began with the examination and analysis of records generated as a result of business transactions. This examination resulted in the production of a set of record types that encompass all of the organization's existing records. These record types are correspondence, contracts, announcements, grants, donor database, documentation media, and publication design.

The majority of transactions performed during the organization's business operations result in the generation of correspondence records, making this category the largest record type. Correspondence transactions typically take place in the form of email messages. This behavior is reflective of the informal nature of the organization's corporate culture. Core organization functions are carried out as a result of constant email exchanges among staff members and with outside individuals, such as artists and instructors. It is in and through these email exchanges that a large percentage of the work of the organization is performed, rather than through a more formal method of producing reports or other official documents. Therefore, the email records stored on the personal computers of staff members are the main evidence of the transactions that take place during business operations. Staff members constantly access and refer to email records as part of carrying out organization functions. Other record types are generated as a result of carrying out transactions utilizing various software applications including those related to word processing spreadsheets, online databases, print design, image editing,

and video editing. These record types are stored on the organization's office desktop computer and staff member personal computers.

The set of record types were then presented to staff members in a second interview session. Questions posed to the staff members about the reasons for the creation, retention, and access conditions of the record types produced valuable information that assisted in identifying business recordkeeping requirements. The resulting responses were unexpected, in that they described a set of general requirements that apply to all the record types. The most important of these requirements was that all records generated as a result of carrying out organization functions should be kept permanently. Staff members explained that meeting this requirement was possible because the current amount of records produced was manageable and keeping all records was the best strategy to ensure that any record would be available if needed in the future. The business requirement to keep all records is quite significant because it negates the need to determine disposal requirements for organization records. Implications related to the identification of a business recordkeeping requirement to keep all organization records will be explored in the Discussion and Conclusions section. Other general requirements determined during the interview with staff members were that all records should be kept in either hardcopy or electronic form, and that they should be accessible to staff members and the general public.

Staff member knowledge obtained through the second interview session was the main source of information for determining community expectation recordkeeping requirements. The awareness of community expectation requirements on the part of staff

members was limited. Only one type of expectation related to general public access to documentation of programming activities was revealed. This expectation was included in the access requirements for documentation media records. The limitation of identification of community expectation requirements is significant in that it portrays a potential lack of understanding of the needs of stakeholders in relation to organization records. The DIRKS manual notes that a lack of understanding about community expectations is typical. The section of the manual covering community expectation states, “it is often difficult to discern what evidence an organization should create and keep to satisfy community expectations until it fails to anticipate or recognize an interest in some way and attracts public criticism” (National Archives of Australia, 2001, p. 12).

Documenting identified recordkeeping requirements

The main result of the third in Step C is a list of the identified regulatory, business, and community expectation recordkeeping requirements. The List of Recordkeeping Requirements consists of a sequence of individual tables for each recordkeeping requirement. A table format was chosen to clearly present the details of each recordkeeping requirement. The information provided in each table connects the identified recordkeeping requirements to a specific source, justifying and grounding the identification process.

Regulatory requirements are connected to corresponding state or federal legislation. Details about the legislation source such as the name of the legislation, reference to the specific section of the legislation where the recordkeeping requirement is

located, and citation stating the recordkeeping requirement are included in the regulatory requirement tables. For most of the regulatory requirement tables, the Function/Activity table remains blank, due to the previously discussed issue related to housekeeping functions.

The second interview session is the source listed for all business requirements. The citation field for each business recordkeeping requirement includes a reference to the statement given by staff members during the second interview session, outlining the business recordkeeping requirements for all records. All business recordkeeping requirements contain similar information regarding details about retention, form, and access conditions for each organization record type.

The list of identified recordkeeping requirements is an important document needed to carry out future steps in the DIRKS process including the assessment of existing systems, development of recordkeeping strategies, and designing recordkeeping systems. Any changes to the document that occur over time must be able to be trackable for the organization to account for changes to recordkeeping actions and decisions.

Assessing risk of not meeting requirements

The process of assessing risks related to recordkeeping as described in the DIRKS manual could not be carried out in this research study, as explained in the corresponding section of the Methodology chapter. The DIRKS manual lists access to “personnel with understanding of legal, audit, quality assurance and other relevant matters to assist with and feasibility assessment” (National Archives of Australia, 2001, p. 6), as an important

resource needed to carry out Step C. Such personnel do not exist within the organization, nor were accessible to the researcher. The DIRKS manual also points to the “need to provide clear definitions of what constitutes different levels of risk to you organization and then prioritize the identified recordkeeping requirements according to this scale” (National Archives of Australia, 2001, p.8). Multiple levels of risk have not been defined, due to the lack of formal risk assessment within the organization. This lack of risk level definition resulted in the researcher’s inability to prioritize the identified recordkeeping requirements. Linking risks to specific recordkeeping requirements would assist in understanding about the importance of whether or not to meet certain requirements, and therefore prioritize the current list of recordkeeping requirements. A formal risk assessment of organization functions and activities is needed to define risk levels associating with performing the work of business operations and, in turn, assess risks related to recordkeeping requirements. Once this assessment process is completed, the current list of identified recordkeeping requirements can be prioritized. A formal risk assessment was not carried out during this research study and therefore all the requirements of Step C were not fulfilled.

Discussion and Conclusions

This research investigates the process of implementing a recordkeeping system in the limited resources environment of a small nonprofit organization through the application of the DIRKS methodology. The results of the analysis illustrate that organization culture, rather than the amount of available resources, is a significant factor in determining how a recordkeeping system is implemented in a small nonprofit organization. A number of significant results were produced in the process of applying Steps A through C of the DIRKS methodology to the organization. These included an absence of formal internal documentary sources in Step A leading to staff knowledge being the main source of information used to complete all of the steps. Also important, the results of Step C included the identification of regulatory recordkeeping requirements that fall under the definition of housekeeping functions in the DIRKS manual, and the identification of one business recordkeeping requirement for all organization records. The inability of the researcher to conduct a full risk assessment in Steps B and C resulted in only a partial completion of those steps in the process.

Organization Culture

An underlying pattern observed in these results is the influence that the factor of organization culture had on the process of implementing the DIRKS methodology. The absence of formal internal documentary sources is linked to the informal nature of the organization's culture. The small size of the organization staff and the nature of the work that they do have resulted in a shared understanding among staff members about the

responsibilities associated with their positions and the process of carrying out the work related to those responsibilities. This understanding has resulted in staff members feeling that formalizing their knowledge about organization operations into policies and procedures documents has been unnecessary. The recognition by staff members of the minimal affect of the external regulatory environment on the organization's operations has also contributed to the judgment that producing formal documents is unnecessary.

The identification of the informal nature of the organization's culture in this research study supports theories in the nonprofit literature that newer, smaller nonprofit organizations behave informally, more like volunteer associations. Rathgeb-Smith and Lipsky (2001) discuss the notion of nonprofit organizations as manifestations of community, recognizing the importance of volunteer contributions to make organizations work. They state, "Such voluntary organizations may be particularly strong because they are autonomous and not subject to market vagaries or changing government practices" (p. 252). They go on to discuss the process of evolution from volunteer associations to nonprofit organizations, pointing out that "new organizations then conform to those associations – they are nonbureaucratic and held together by the freely given commitments of their members" (p. 256). The comments of Rathgeb-Smith and Lipsky, particularly the terms "autonomous" and "nonbureaucratic", are accurate descriptions of the informal culture of the organization. Only in existence for a period of five years, the organization functions more as a volunteer association than a bureaucracy, indicated by the fact that only one of the two staff member is paid. This current state of the

organization may evolve over time, especially as new funding opportunities require more accountability.

The implementation of the DIRKS methodology was greatly impacted by the nonexistence of formalized policies and procedures within the organization. The types of internal documentary sources outlined in the DIRKS manual do not exist in the organization. This resulted in the information collected from the staff members, through interview questions provided in the DIRKS manual, being the main source of information used to complete each step. During the process of carrying out Step B, the researcher designed a new data collection instrument to capture the details of the activities and transactions performed in support of organization functions. The DIRKS manual states that consultation with staff members will assist in validating the information gathered during the collection of documentary sources. In the case of this study, staff knowledge was the most important source of information, requiring the creation of additional data collection instruments to capture this knowledge. These results indicate that the nature of small nonprofit organizations presents challenges to the current data collection methods employed in the DIRKS manual and suggests a need for additional tools to capture knowledge about organization operations that have not yet been formalized in policy and procedure documents.

The reliance on staff member knowledge as the main source of information about organization operations also had an important impact on the identified business recordkeeping requirements. The declaration that all records produced as a result of carrying out organization functions should be permanently kept was an unexpected

outcome. Staff members justified this requirement by explaining that the amount of current records being produced was manageable. The implications of this requirement for potential future steps in the implementation of a recordkeeping system in the organization are significant. The costs of keeping all records would likely grow if the organization increased its operations and the resulting production of records. Specifically, costs related to the long-term storage, migration, and monitoring of records within a centralized recordkeeping system would be significant. This initial business recordkeeping requirement may be reasonable in the current state of the organization, but the completion of the following steps in the DIRKS process would assist in determining whether achieving this requirement is possible.

Another outcome of the study related to the organizational culture factor directly affected the researcher's ability to carry out certain aspects of Steps B and C in the DIRKS process. This outcome was the absence of complete information about risk within the organization, due to the fact that a formal risk assessment has not been carried out. The minimal information about risk that was captured was identified through the knowledge of staff members, who only had an understanding about a few high-level risks. This impacted the ability of the researcher to fully complete an assessment of the risks associated with the work performed as part of organization operations and, most importantly, assess the level of risk associated with identified recordkeeping requirements. The list of recordkeeping requirements was not prioritized as a result, and Step C was not fully completed. The inability to complete Step C is a limitation in the study and indicates that organization culture may present obstacles that prevent the full

implementation of a recordkeeping system. A formal risk assessment, identifying all levels of risk, needs to be carried out in the organization in order to fully complete Steps B and C.

This study contributes to research on the potential effects of the organizational culture variable on the implementation of recordkeeping requirements. In their analysis of the results of the UP project, Cox and Duff (1997) point out that the:

need for further research about the understanding of records and recordkeeping in particular institutions, disciplines, and societies....we need to understand what industries and disciplines are most aware of the warrant that regulates them and determines how records and recordkeeping systems will be used. (p. 226)

The concept of a warrant for recordkeeping produced during the UP research project was highly influential on the development of ISO 15489. As a methodology for implementing the records management standard, DIRKS functions as means to determine the warrant for recordkeeping of particular organizations. DIRKS provides a process for identifying the warrant for recordkeeping in relation to regulatory, business, and social contexts, along with a process for prioritizing which requirements of those different warrants will be satisfied. The application of DIRKS to specific organization types functions as a test of how the warrant for recordkeeping operates in particular types of organizations. This research study contributes to an understanding of how the warrant for recordkeeping operates in small nonprofit organizations by satisfying the requirements of Steps A through C in the DIRKS process. The products of these steps illustrate the specifics of the regulatory, business, and social contexts in which the

organization operates and the results of the research indicate how organizational culture can impact the process of identifying and prioritizing the recordkeeping requirements associated with these contexts.

These results also further the understanding of the relationship between organization culture and the implementation of recordkeeping systems as evidenced in Oliver's (2004) research. Oliver's study investigated organization culture in relation to developing strategies for implementing the ISO 15489 standard in universities in various national contexts. The results of Oliver's study indicated that organization culture was a very important factor in determining the acceptance and implementation of the records management standard. The results of this research study similarly indicate the importance of the organization culture variable within small nonprofit organizations.

The results of the study also demonstrate that certain aspects of the DIRKS methodology developed for the target audience of Australian government agencies do not seamlessly translate to the context of United States nonprofit organizations. Specifically, the regulatory recordkeeping requirements identified in Step C are related to activities that fall under the DIRKS manual definition of housekeeping functions. The DIRKS manual states that housekeeping functions do not need to be considered in the process of carrying out Steps A through C. "It is not necessary ... to investigate these requirements as the National Archives is currently developing advice on these requirements based on research undertaken for the Administrative Functions Disposal Authority (AFDA)" (p. 20). The AFDA is an entity associated with Australian government agencies. The designation to not consider housekeeping functions is specific to Australian government

agencies that have similar administrative functions. The DIRKS manual states that the recordkeeping requirements of these administrative functions are being determined in other research. In the case of the nonprofit organization investigated in the current research study, housekeeping or administrative functions are integral to ensuring compliance with regulations related to their nonprofit status. While the specifics of regulations related to nonprofit status may vary somewhat depending the particularities of an organization, the recordkeeping requirements determined during this research would apply to a majority of nonprofit organizations. This indicates that the housekeeping function is a valuable function within most nonprofit organizations and should be considered in the process of carrying out the first three steps of the DIRKS methodology within these organizations.

Future Research

The outcomes of the research study suggest a need for specific action to be taken in the process of developing a recordkeeping system for the organization. Most importantly, a formal risk assessment needs to take place within the organization to produce better understanding of the varying levels of risk associated with the activities carried out in support of the organization's core functions. The results of a formal risk assessment could then be used to analyze and identify the risks associated with the list of recordkeeping requirements and, in turn, produce a prioritized list of recordkeeping requirements. Producing this list would complete Step C and provide greater understanding of the recordkeeping needs of the organization. The influence of

organizational culture on the research results indicates that a feasibility analysis is needed to determine how the process of implementing a recordkeeping system in the organization should continue. The DIRKS manual provides a set of instructions for conducting a feasibility analysis that could be utilized in this process. The DIRKS manual states “Feasibility analysis....involves a thorough assessment of the financial (value), technical (practicality), and operational (need) aspects of a proposal” (National Archives of Australia, 2001, p. 3). Conducting a feasibility analysis is a necessary step in determining whether or not the following steps of the DIRKS process can be carried out. These steps require increased commitment of time, staff, and financial resources towards the development of a recordkeeping system for the organization. A feasibility analysis would assist in determining if the organization is able to make such commitments. Depending on the outcome of a feasibility analysis, the completion of all eight steps in the DIRKS process within the organization would contribute greatly to the research on recordkeeping in small nonprofit organizations. The results of this research would provide additional data that could assist in determining how recordkeeping systems can be developed within small nonprofit organizations. Such research would also provide additional understanding of how organization culture affects the implementation of a recordkeeping system within a small nonprofit organization.

The development of an international standard for records management, ISO 15489, has not only provided records professionals with a set of guidelines for developing recordkeeping systems, but also has functioned to enhance the image and value of recordkeeping within organizations. As a methodology for implementing the

guidelines set out in ISO 15489, DIRKS offers records professionals a mechanism to determine the warrant for recordkeeping within organizations. DIRKS provides tools to records professionals to illustrate how good recordkeeping can be a valuable asset in organization operations. The outcomes of this research study show that an organization with an informal corporate culture presents unique challenges to certain aspects of the DIRKS methodology. Developed for Australian government agencies, the DIRKS methodology assumes the existence of formal documents within organizations, and is structured on utilizing these formal documents throughout each step in the process of developing recordkeeping systems or related projects. The results of applying DIRKS to a small nonprofit organization suggest that when such formal documents do not exist the development other mechanisms is necessary to gather information needed to complete the steps in the DIRKS process. The need for other data collection mechanisms is related to the informal culture of the organization. This connection suggests that in order for DIRKS to be applicable to small nonprofit organizations more attention should be paid to the importance of organizational culture, and additional steps or data collection mechanisms may be necessary to overcome the challenges posed by an informal organizational culture. This research study has shown that the process of developing a recordkeeping system for a small nonprofit organization is a challenging task, one that must consider the potential impact that organizational culture may have on the feasibility of implementing a recordkeeping within this type of organization.

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Appendix A: Consent Form Sample

Agreement to Participate in Research

Responsible Investigator(s): Sam Meister (Student)

Title of Protocol: Recordkeeping in a small nonprofit organization

1. You have been asked to participate in a research study investigating the development of an electronic recordkeeping system for a small nonprofit organization.
2. You will be asked to assist the principal investigator by providing documents and participating in face-to-face interview sessions. These sessions will take place at Machine Project, the small nonprofit organization that is the focus of this research study. Interviews will be recorded with a portable audio recording device.
3. Participation in this research study will involve minimal risks to subjects. Probability and magnitude of harm or discomfort are no greater than they encounter in daily life.
4. No direct, discernable benefits to the subjects are expected. Indirect benefits include a potential improvement in the recordkeeping system at the small nonprofit organization that is the focus of this research study.
5. Although the results of this study may be published, no information that could identify you will be included. Subjects will only be identified by their corresponding job title within the small nonprofit organization.
6. No compensation will be provided for participation in this study.
7. Questions about this research may be addressed to Sam Meister. Complaints about the research may be presented to Dr. Ken Haycock, Director, School of Library and Information Science, San Jose State University, (408) 924-2491. Questions about a research subjects' rights, or research-related injury may be presented to Pamela Stacks, Ph.D., Associate Vice President, Graduate Studies and Research, at (408) 924-2427.
8. No service of any kind, to which you are otherwise entitled, will be lost or jeopardized if you choose not to participate in the study.
9. Your consent is being given voluntarily. You may refuse to participate in the entire study or in any part of the study. You have the right to not answer questions you do not wish to answer. If you decide to participate in the study, you are free to withdraw at any time without any negative effect on your relations with San Jose State University.
10. At the time that you sign this consent form, you will receive a copy of it for your records, signed and dated by the investigator.

The signature of a subject on this document indicates agreement to participate in the study.

The signature of a researcher on this document indicates agreement to include the above named subject in the research and attestation that the subject has been fully informed of his or her rights.

Participant's Signature

Date

Investigator's Signature

Date

Appendix B: Source Forms

Source identification form – Legislation

Name of organization:

Date of compilation:

Source number:

A unique number for each source is required for reference purposes. Use a single running number. Use only one sequence of numbers irrespective of the nature of the source.

Type of source:

(eg Act of Parliament)

Source name:

Full title of Act (eg Commonwealth Employees' Rehabilitation and Compensation Act 1988).

Reference number:

The Act's reference number and the date of assent (eg 75 of 1988, Date of Assent 24 June 1988). The website of the Parliamentary Library provides the dates of assent to bills.

Source hyperlink:

URL to legislation online.

Start date(s):

The date that the Act came into force. There is a provision within Acts for their commencement, usually at Section 2 (eg 'This Act commences on the day on which it receives the Royal Assent', or 'The several parts of this Act shall come into operation on such respective dates as are fixed by proclamation'). There may be special provision for specified parts of the Act to commence on different dates (eg item 14 of Schedule 2 commences on the 28th day after the day on which this Act receives the Royal Assent).

End date:

Show the date the Act was repealed.

Legislation that supersedes repealed legislation (where appropriate):

| |
|--|
| |
|--|

Give title and date of repealing Act if source no longer current.

Date legislation came into operation:

| |
|--|
| |
|--|

Give information on when the Act came into operation (if different from the start date) and any other specific details associated with its introduction and operation. Example: This Act became fully operational on 1 December 1988 with full cost-recovery arrangements via a premium introduced for 1989–90 injury year covering all workers compensation claims with a date of injury on and after 1 July 1989. For pre-premium claims (ie those claims with a date of injury before 1 July 1989) budget funded agencies were required to transfer their estimates of workers' compensation costs from their Compensation and Legal annual appropriation item to Comcare's special appropriation, and Comcare continued to meet the costs associated with these claims. Non budget funded agencies had to meet their own costs in relation to these claims (except for cases where the Commonwealth accepted liability following sale of some agencies).

Effects on the operation of the organization:

| |
|--|
| |
|--|

This may also include the legislation cited in the previous question. Include Division, Part and/or Section number(s) and show how the legislation impacts on the operations of the organization.

Business activity:

| |
|--|
| |
|--|

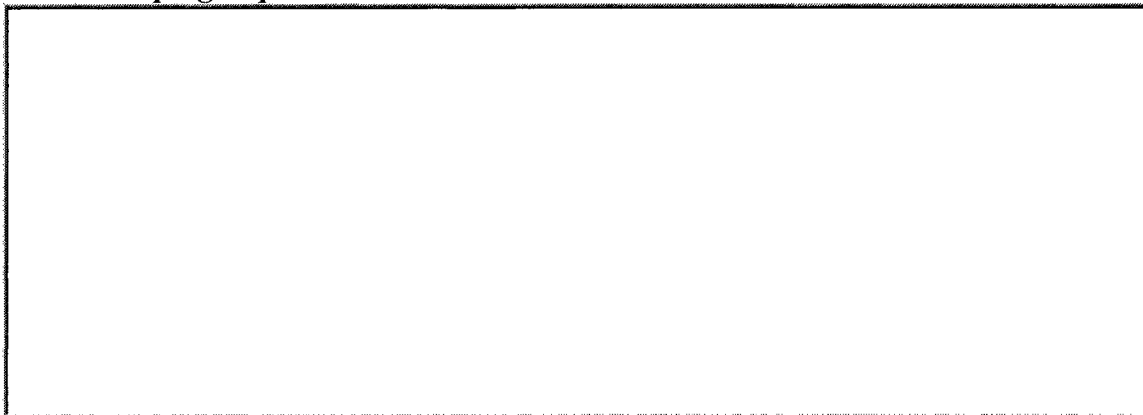
Identify the major business activity or activities that the legislation mandates (eg health services, education, training, compensation, rehabilitation, etc).

Functions:

| |
|--|
| |
|--|

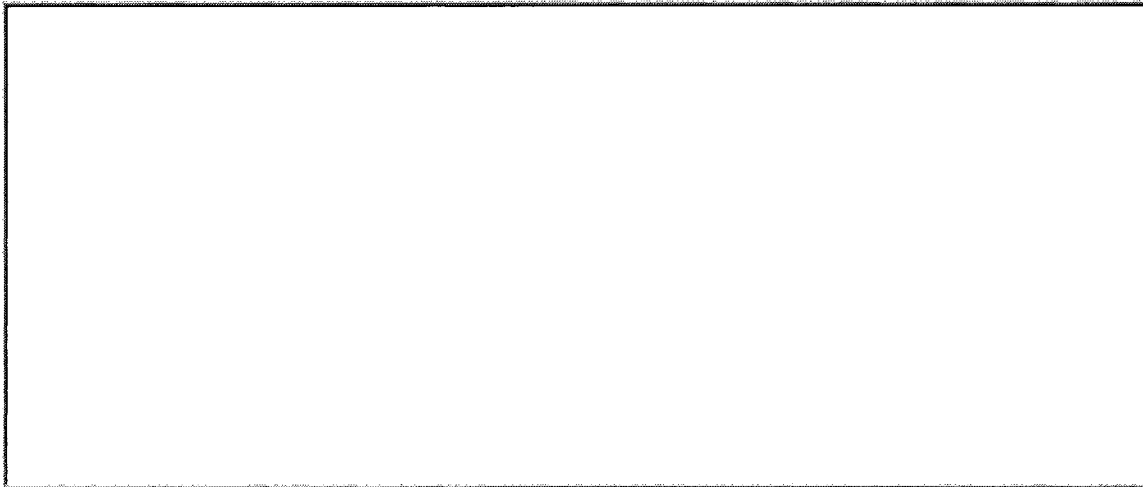
Using the information gathered about the business activity of your organization, make notes in this field on the scope of your organization's functions and on possible terms for formal naming of these functions. This information will assist you in step B.

Recordkeeping requirements:



Note any specific recordkeeping requirements identified in the legislation, together with the relevant provisions of the Act. This will assist you in step C.

Notes:



Give details of any general information that will help you understand the organisation and complete the preliminary investigation template. Example: The Commonwealth Employees Rehabilitation and Compensation Amendment Act 1990 at Section 68 established a Commission called the Commission for the Safety, Rehabilitation and Compensation of Commonwealth Employees. The Act, for that reason, is also referred to as the SRC Act.

Source identification form – Other sources including interviews

The information shown below should be completed for other sources. For interviews adapt the form to include information about the interview such as the time, date, details about the officer being interviewed etc.

Name of organization:

MACHINE PROJECT

Date of compilation:

Source number:

A unique number for each source is required for reference purposes. Use a single running number. Use only one sequence of numbers irrespective of the nature of the source.

Source name:

*Cite bibliographic details of published source (eg *All About Workers' Compensation: A Guide for Employees*, Canberra, Comcare, June 1997). Where the source is an action officer who is interviewed show the name of the officer, position title, section and organization.*

Source hyperlink:

URL to publication online.

Source type:

This information is important where you have a large number of sources. It will enable you to evaluate them and decide which sources will be most useful when conducting research for other steps. See Guide to documentary sources for examples.

Source start date:

Date of publication or if the source is an interview, give date of interview.

Source end date:

If a publication, the date superseded by another publication (or, if it has not been superseded but there is evidence that the source is no longer used, the date it dropped out of use). This field may not be completed for the preliminary investigation, but it is provided so that the information can be updated later, if required.

Source overview:

Provide an overall description of the source. Example: This source is a guide to the Commonwealth's workers' compensation scheme, which is administered by Comcare. The guide has been written specifically for employees claiming compensation and provides a step-by-step approach to the compensation and the return to work process.

Business activity:

Identify the major business activity or activities to which the source refers (eg health services, education, training, etc).

Notes:

Give details of any general information that will help you understand the organization and complete the preliminary investigation template. Example: A compensation claim to Comcare results in the initiation of a rehabilitation program which is the responsibility of the employing agency. The function of compensation in Comcare has a direct relationship to the function of rehabilitation in Commonwealth agencies and there is an interdependence of recordkeeping needs between those organizations.

Appendix C: Organization Context Document

Organization context document

Use this form to consolidate information about the organization gathered during Step A – Preliminary investigation.

The source number against each question is a cross-reference to question 22, the register of sources.

Background

1. Who is responsible for managing this project in your organization?

Show details of the senior officer in charge of the project.

| Name | Position | Phone Number |
|-------------|------------|--------------|
| Sam Meister | Consultant | |

Identifying the organization and its administrative context

2. What is the name of the organization?

Include all names that the organization is known by, including acronyms, registered business names, and names of business units (eg shopfronts).

| Name | Source number |
|-----------------|---------------|
| Machine Project | OS1 |

3. What type of organization is it?

For example, department, statutory body, non-statutory body, corporation, university, etc. If your organization is registered show relevant details.

| Type | Source number |
|---|---------------|
| Nonprofit public-benefiting corporation | OS3 |

4. What are the defining characteristics of the organization?

Comment on reporting arrangements (eg to parent department, directly to portfolio minister), unique characteristics (e.g. the organization's autonomy, budgetary status, etc), and indicate whether the organization is the 'lead agency' responsible for administering legislation which affects most government organizations.

| Characteristics | Source number |
|---|---------------|
| Machine Project is a 501©(3) public-benefiting nonprofit corporation. | OS8 |

| | |
|--|--|
| | |
|--|--|

5. What is the history of the organization?

Provide a chronological overview of the establishment of the organization and major changes and events, including major losses or gains in functions and/or restructuring. Also name earlier organizations and indicate the date range of their existence.

| Date | Comments | Source number |
|------|--|---------------|
| 2003 | Machine Project founded | OS6 |
| 2004 | Machine Project Press publishes its first book in conjunction with the exhibit <i>Dark Pastoral</i> | OS6 |
| 2005 | Current Board of Directors is established. Acquire 501(c)(3) non-profit status | OS6 |
| 2006 | Machine is able to expand into a basement classroom space, doubling its size. Machine partners with Dorkbot and <i>MAKE</i> and <i>CRAFT</i> magazines, becoming a hub for monthly meetings and issue launch parties; this broadens our audience while formalizing additional ties with the arts, DIY and technology communities | OS6 |
| 2007 | Awarded the Durfee Foundation's Springboard grant. First paid employee hired in the role of Operations Manager. | OS6 |

6. What is the structure of the organization? Where are the various units located if there is more than one, and what is the business activity carried out by each?

All units of the organization need to be clearly identified so that the full range of work carried out by the organization is taken into account. If there are numerous units they should be grouped into types of units that carry out the same types of work (e.g. overseas posts may be grouped together). Alternatively, attach a detailed current organizational chart.

| List units and their location | Business activity | Source number |
|-------------------------------|--|---------------|
| Executive Director | Programming, Memberships and Donor Relations, Outreach, Publications, Grants | OS19 |
| Operations Manager | Programming, Grants, Internships, Archives, Publications. Outreach. | OS19 |

| | | |
|-------------|---------------------------------|------|
| | Memberships and Donor relations | |
| Bookkeeping | Financial | OS19 |

7. Does the organization have any administrative links to other organizations?

For example, your agency may have strong links with statutory authorities, councils, boards of management, committees etc that are defined as separate organizations. See A.5.2. Note the name of the organization and the relationship to your organization.

| Name of organization | Relationship | Source number |
|----------------------|--------------|---------------|
| Not Applicable | | |

Identifying the legal and regulatory framework

8. What is the official basis of the organization and why was it established?

Identify and document the establishment of the organization and the purpose for which it was established. Indicate if there have been any major changes to the establishing legislation.

| Establishment of the organization | Source number |
|--|---------------|
| Established in 2003, Machine's purpose is to "explore new models of collaboration and interactivity through outreach to the arts, technology, and local communities at large. Through exhibitions, performances, lectures, classes and workshops, Machine facilitates active learning experiences across multiple disciplines, encouraging an exchange of knowledge between members of the arts and technology communities and the general public to create a new collaborative model of education." | OS5 |

9. What legislation affects the role or the operation of the organization?

Indicate what legislation affects the operations of the organization, excluding the enabling legislation in the previous question and common administrative legislation that underpins the Administrative Functions Disposal Authority. For example, laws on the use and handling of chemicals may affect scientific research organizations.

| Source name (short title) | Business activity | Source number |
|--|--------------------------------|---------------|
| CALIFORNIA CORPORATIONS CODE SECTION 5110-6910 | Membership and Donor Relations | LS1 |

| | | |
|---|--------------------------------|-----|
| CALIFORNIA GOVERNMENT CODE SECTION 12580-12599.7 | Grants | LS2 |
| CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701-23778 | Grants | LS3 |
| CALIFORNIA CODE OF REGULATIONS TITLE 11. DIV. 1 CHAPTER 15 | Grants | LS4 |
| UNITED STATES TAX CODE TITLE 26, SUBTITLE A, CHAPTER 1, SUBCHAPTER F, PART 1, 501©(3) | Grants | LS5 |
| CALIFORNIA BUSINESS AND PROFESSIONS CODE SECTION 17510-17510.95 | Membership and Donor Relations | LS6 |
| 42 USC Sec. 14501- 14505 VOLUNTEER PROTECTION ACT | Programming, Internships | LS7 |

10. Has the organization contracted out any aspects of its business activity to government or non-government organizations?

For example, some government agencies contract-out service provision to Centrelink. Note specific legislative provisions and/or contractual arrangements that govern these relationships. This information is available from annual reports.

| Contracting-out details | Source number |
|-------------------------|---------------|
| Not Applicable | |

11. Are there standards that have been imposed on or adopted by the organization?

List mandatory and voluntary standards (or parts thereof) including best practice, technical, or industry standards, to which the organization adheres, such as ISO or Australian standards. Indicate, where applicable, the regulatory body that is responsible for monitoring compliance. Also list standards that are administered by the organization, for example the National Archives of Australia administers the AGLS metadata standard.

| Name of standard and other details | Mandatory, voluntary or | Source number |
|------------------------------------|-------------------------|---------------|
|------------------------------------|-------------------------|---------------|

| | | |
|----------------|---------------------|--|
| | administered | |
| Not Applicable | | |

Identifying the business context

12. What does the organization do?

List the general areas of business or the industry sector for which the organization is responsible (e.g. health, education, employment, scientific research) and major outputs, services and products provided by the organization.

| Business activity | Outputs, products or services | Source number |
|--------------------------------------|--|----------------------|
| Cultural and Educational Programming | Exhibitions, Performances, Residencies, Lectures, Classes, Workshops, Archives, Publications | OS5 |
| Internships | Education, Professional experience | OS5 |

13. Are any of the business areas of your organization's operations subject to a high level of litigation?

Include litigation where the organization is either the defendant or complainant. Comment on the nature, frequency, trends, risks and consequences of litigation. Show different areas of business activity separately. Information on litigation is usually available in annual reports.

| Litigation details | Business activity | Source number |
|---------------------------|--------------------------|----------------------|
| Not Applicable | | |

14. Who are the organization's major stakeholders?

For ease of reference, list the stakeholders identified during the course of the preliminary investigation and specify the nature of their interests. Stakeholders include groups that express an opinion on the organization's products or services, community groups, clients and customers, as well as the Minister, parent department, formal advisory groups etc.

| Stakeholder | Interest of stakeholder in the organization | Source number |
|-------------------------------|--|----------------------|
| Foundations and Grant Funders | Grant Providers | OS19 |
| Members | Organizational Member, Educational | OS19 |

| | | |
|---|--|------|
| Board of Directors | Organizational Member | OS19 |
| Staff | Organizational Member | OS19 |
| Volunteers | Educational | OS19 |
| Students (Classes and Workshops) | Educational | OS19 |
| Artists and Instructors | Resources, Educational | OS19 |
| General Audience | Cultural, Educational | OS19 |
| California State Attorney General | Compliance with state nonprofit regulations | LS2 |
| California Secretary of State | Compliance with state nonprofit regulations | LS1 |
| California Franchise Tax Board | Compliance with state nonprofit regulations | LS3 |
| United States Department of the Treasury – Internal Revenue Service | Compliance with United States tax code regulations related to tax-exempt organizations | LS5 |

Identifying the corporate culture

15. What is the current strategic focus of the organization?

Look at the organization's strategic planning documents and recent executive statements. These will identify the organization's direction, changes in activities that are currently carried out, or new activities.

| Strategic focus | Source number |
|--|---------------|
| Development of a robust system to manage memberships, donor development, and fundraising. Process must be systematic and not require constant direct input from Executive Director. Having such a system in place will allow Executive Director to focus on expanding programming initiatives. | OS19 |

16. Has the organization or any facet of its business been the subject of any recent internal or external audits?

List any recent audits, indicating the business area involved. Note any adverse findings including any comments on recordkeeping or information management. Basic information on audits is available in annual reports.

| Date | Audit | Business area | Findings | Source number |
|------|-------|---------------|----------|---------------|
| | | | | |

| | | | | |
|------------|--|--|--|------|
| 05-30-2008 | Systems & Software Report | Membership, Donor Relations | Current combination of multiple systems to manage member/donor data should be updated to single system to better track and monitor data. | OS15 |
| 10-2007 | Self-Assessment of Organizational Capacity | Programming, Membership/Donor Relations, Marketing | Review of all current business areas. Recommendations for improvements to all areas. | OS16 |

11. Does your organization have a formal compliance program or strategies and/or procedures in place to ensure compliance to laws, standards, etc?

Indicate any measures in place to ensure that relevant laws, regulations, codes and standards are not breached.

| Details of compliance programs, strategies or procedures | Source number |
|--|---------------|
| Not Applicable | |

17. Does your organization have a formal risk management program in place?

Comment on the risks associated with the organization's business activity and the strategies and/or procedures in place to deal with such risks. A recent government initiative requires all agencies to prepare risk management plans.

| Risk levels and risk management strategies in place | Business activity | Source number |
|---|-------------------|---------------|
| Not Applicable | | |

18. How is recordkeeping managed in the organization?

Comment on whether recordkeeping is centralized, decentralized or mixed, levels of staff awareness, the management of paper and electronic records and whether there are comprehensive, known policies and procedures. If there is a current disposal program, indicate what disposal authorities are used.

| Recordkeeping in the organization | Source number |
|---|---------------|
| Current recordkeeping consists of a mix of decentralized systems including software applications to manage financial records (Quickbooks), email (DADA), and individual personal computers of staff members. Physical filing system used to store paper records. No formal policies and procedures at this time. No current disposal program. | OS19 |

19. How is technology used in business systems and information management systems, including recordkeeping and/or records management systems?

Comment on the technological capabilities of the organization, referring to indicators such as use of technology in business systems, work stations and work practices, resources allocated to technology, and staff competence and training.

| Technology and its use in the organization | Source number |
|--|---------------|
| No single information management or recordkeeping system currently in operation. Ad-hoc systems consist of multiple software applications used to manage information and records on personal computers. In general, there is a high level of staff competence utilizing the available technological systems. Some amount of training is carried out to use current technologies. | OS19 |

20. What sources have been used to undertake the preliminary investigation?

Compile a register of all documentary and oral sources used during the preliminary investigation. Number each source to keep track of the sources in later steps. See Appendix 1 – Guide to documentary sources, for advice on identifying and citing sources.

Appendix D: Business Classification Scheme

| Function | Activity |
|--|---|
| <p>Programming</p> <p>Ref No: F1</p> <p>Date range: 2003 –</p> <p>The function of programming exhibitions, performances, lectures, presentations, classes, workshops, and residencies. Includes the activities of research, planning, preparation, publicizing, execution, documentation, and evaluation.</p> | <p>Programming Research</p> <p>Ref No: A1.1</p> <p>Date range: 2003 –</p> <p>The activity of researching potential programming opportunities. Includes monitoring print and online resources; reviewing incoming proposals from interested parties and existing contact network; identifying programming opportunities; approving programming opportunities; making contact with interested parties; confirming interest in programming.</p> <p>Programming Planning</p> <p>Ref No: A1.2</p> <p>Date range 2003 –</p> <p>The activity of planning specific programming activities. Includes arranging meetings; conducting meetings; drafting programming activity plan; reviewing and editing programming activity plan; approving programming activity plan; posting programming activity to website.</p> <p>Programming Preparation</p> <p>Ref No: A1.3</p> <p>Date range: 2003 –</p> |

| | |
|--|---|
| | <p>The activity of preparing for specific programming activities. Includes completing independent contractor forms, other contracts or waivers as needed; procuring needed supplies, tools, or other equipment; coordination of staff or volunteer assistance; testing equipment or other materials.</p> <p>Programming Publicizing</p> <p>Ref No: A1.4</p> <p>Date range: 2003 –</p> <p>The activity of publicizing for specific programming activities. Includes drafting programming announcements; reviewing and editing announcements; approving announcements; dissemination of announcement through email; sending announcements to outside media; sending programming information to poster designers; receiving posters; responding to audience questions regarding upcoming programming.</p> <p>Programming Execution</p> <p>Ref No: A1.5</p> <p>Date range: 2003 –</p> <p>The activity of carrying out specific programming activities. Includes set up of supplies, tools, or other equipment; testing of equipment; arrangement of physical gallery space; break down of equipment, tools, supplies; clean up of physical gallery space.</p> |
|--|---|

| | |
|--|---|
| | <p>Programming Documentation</p> <p>Ref No: A1.6</p> <p>Date range: 2003 –</p> <p>The activity of documenting specific programming activities. Includes completion of contracts with photographers and videographers as necessary; set up and testing of documentation equipment; monitoring of documentation throughout programming activity; breakdown and removal of documentation equipment; labeling of documentation materials; secure storage of documentation equipment and materials.</p> <p>Programming Evaluation</p> <p>Ref No: A1.7</p> <p>Date range: 2003 –</p> <p>The activity of evaluating specific programming activities. Includes monitoring response to programming announcement (specifically class enrollment numbers); reviewing strengths and weaknesses of programming activity.</p> |
|--|---|

| Function | Activity |
|--------------------|-------------------------------|
| Internships | Internship Development |
| Ref No: F2 | Ref No: A2.1 |
| Date range: 2003 – | Date range: 2003 – |

| | |
|---|---|
| <p>The function of providing educational resources to students and the general public through an internship program. Includes the activities of development, recruiting, interview and selection, training, and management.</p> | <p>The activity of developing internships for specific projects. Includes assessing potential internship projects; drafting internship project proposals; reviewing and editing internship project proposals; approving internship project proposals.</p> <p>Intern Recruiting</p> <p>Ref No: A2.2</p> <p>Date range: 2003 –</p> <p>The activity of recruiting interns through established networks and public announcement. Includes announcing available internship positions through website and email list postings; reviewing responses; narrowing down to selected candidates to be interviewed.</p> <p>Intern Interview and Selection</p> <p>Ref No: A2.3</p> <p>Date range: 2003 –</p> <p>The activity of interviewing internship candidates to assist in selection process for specific positions. Includes contacting and arranging interviews; conducting interviews; recording interview notes; selecting applicants; notifying applicants.</p> <p>Intern Training</p> <p>Ref No: A2.4</p> <p>Date range: 2003 –</p> <p>The activity of training interns for the</p> |
|---|---|

| | |
|--|---|
| | <p>duties they will be performing for the specific internship project. Includes instruction on specifics of internship requirements, duties, expectations, and products; educating interns about general operations; instruction on use of specific software or systems.</p> <p>Intern Management</p> <p>Ref No: A2.5</p> <p>Date range: 2003 –</p> <p>The activity of managing interns. Includes establishing intern workflow; monitoring performance of duties; fielding questions or issues with duties; reviewing and evaluating intern upon project completion.</p> |
|--|---|

| Function | Activity |
|---|--|
| <p>Grants</p> <p>Ref No: F3</p> <p>Date range: 2005 –</p> <p>The function of securing grant funding for organization operations. Includes the activities of research, application, and management.</p> | <p>Grant Research</p> <p>Ref No: A3.1</p> <p>Date range: 2005 –</p> <p>The activity of researching potential grant funding opportunities. Includes online searching of grant funding institution websites; contacting and corresponding with personnel in grant funding institutions; compilation of grant funding opportunities (physical binder or database).</p> <p>Grant Application</p> |

| | |
|--|--|
| | <p>Ref No: A3.2</p> <p>Date range: 2005 –</p> <p>The activity of applying for specific grant funding opportunities. Includes collecting necessary records or documents; completing application information forms; drafting grant project narratives; reviewing and editing grant project narratives; approving grant project narratives; drafting grant project budgets; reviewing and editing grant project budgets; approving grant project budgets; compiling grant application packages; reviewing and editing grant application packages; approving grant application packages.</p> <p>Grant Management</p> <p>Ref No: A3.3</p> <p>Date range: 2005 –</p> <p>The activity of managing awarded grant funding. Includes ensuring distribution of funding according to budget proposal; drafting grant reports; reviewing and editing grant reports; approving grant reports.</p> |
|--|--|

| Function | Activity |
|---------------------------------------|---|
| Membership and Donor Relations | Membership and Donor Relations Establishment |
| Ref No: F4 | Ref No: A4.1 |
| Date range: 2003 – | Date range 2003 – |
| The function of securing funding | The activity of establishing new members |

| | |
|---|--|
| <p>through membership and donor development. Includes the activities of establishment, processing, maintenance, and tracking.</p> | <p>and donors. Includes drafting campaign proposals; reviewing and editing campaign proposals; approving campaign proposals; executing campaign proposals; corresponding with potential donors; networking with potential donors; compiling data on potential donors.</p> <p>Membership and Donor Relations Processing</p> <p>Ref No: A4.2</p> <p>Date range: 2003 -</p> <p>The activity of processing new members and donors. Includes receiving donations; entering member/ donor information into system; generating donor thank you and receipt letters; sending thank you letters.</p> <p>Membership and Donor Relations Maintenance</p> <p>Ref No: A4.3</p> <p>Date range 2003 –</p> <p>The activity of maintaining current members and donor relations. Includes designing and developing a robust membership / donor system; maintaining update information on current donors; planning member-specific events; announcing member-specific events through email; executing member-specific events.</p> <p>Membership and Donor Relations Tracking</p> |
|---|--|

| | |
|--|---|
| | <p>Ref No: A4.4</p> <p>Date range 2003 –</p> <p>The activity of monitoring members and donors through a robust membership system. Includes generating reports tracking current member numbers, donation amounts, strengths and weaknesses of campaigns.</p> |
|--|---|

| Function | Activity |
|--|---|
| <p>Archives</p> <p>Ref No: F5</p> <p>Date range 2003 –</p> <p>The function of having an archive of documentation of programming activities. Includes the activities of ingest and access.</p> | <p>Archives Ingest</p> <p>Ref No: A5.1</p> <p>Date range 2003 –</p> <p>The activity of ingesting audio, video, and still photography documentation from specific programming activities. Includes arrangement of documentation media; uploading documentation media to storage hard drives.</p> <p>Archives Access</p> <p>Ref No: A5.2</p> <p>Date range 2003 –</p> <p>The activity of providing access to archival objects through multiple portals. Includes producing draft access versions of archival objects, editing access versions, approving access versions, making access versions available through website.</p> |

| Function | Activity |
|--|---|
| <p>Publication</p> <p>Ref No: F6</p> <p>Date range: 2003 –</p> <p>The function of having works, in multiple formats, issued for sale or general distribution internally or to the public. Includes the activities of planning, design, production, marketing and distribution</p> | <p>Publication Planning</p> <p>Ref No: A6.1</p> <p>Date range 2003 -</p> <p>The activity of planning publication materials. Includes determining concept and purpose of publication; corresponding with publication designer; reviewing publication project proposal; approving publication project proposal: completing contracts with publication designers.</p> <p>Publication Design</p> <p>Ref No: A6.2</p> <p>Date range 2003 –</p> <p>The activity of designing published works. Includes reviewing draft publication designs; approving publication designs.</p> <p>Publication Production</p> <p>Ref No: A6.3</p> <p>Date range 2003 –</p> <p>The activity of producing published works. Includes setting up design template; adding content to design template; send publication template with completed content to designer; reviewing publication proofs; documenting publication proof mistakes; approving publication proofs; ordering initial publication runs; receive orders.</p> |

| | |
|--|---|
| | <p>Publication Marketing</p> <p>Ref No: A6.4</p> <p>Date range: 2003 –</p> <p>The activity of informing the public about the availability of published works for sale or general distribution. Includes drafting publication announcements; reviewing and editing publication announcements; approving publication announcements; sending publication announcements through email; displaying publications at onsite and offsite programming activities.</p> <p>Publication Distribution</p> <p>Ref No: A6.5</p> <p>Date range: 2003 -</p> <p>The activity of making published works available for distribution. Includes setting up and maintaining online sales systems; displaying publications for sale at onsite and offsite events; mailing publications to interested parties.</p> |
|--|---|

| Function | Activity |
|--|--|
| <p>Outreach</p> <p>Ref No: F7</p> <p>Date range: 2003 –</p> <p>The function of increasing awareness and understanding of</p> | <p>Onsite outreach</p> <p>Ref No: A7.1</p> <p>Date range: 2003 –</p> <p>The activity of performing outreach actions at the organization's current</p> |

| | |
|---|---|
| <p>the organization, as well as exploring opportunities for collaboration. Includes the activities of onsite outreach, offsite outreach, and media relations.</p> | <p>location. Includes scheduling outreach meetings; giving tours of the gallery spaces; short audiovisual presentations on past events; display of posters and publications.</p> <p>Offsite outreach</p> <p>Ref No: A7.2</p> <p>Date range: 2003 –</p> <p>The activity of performing outreach actions at offsite locations. Includes corresponding with individuals and organizations about offsite outreach activities; arranging travel and budgets; gathering feedback about offsite outreach activities.</p> <p>Media relations</p> <p>Ref No: A7.3</p> <p>Date range: 2003 –</p> <p>The activity of establishing and maintaining relationships with online and print media entities. Includes arranging interviews; participating in media interviews; inviting media to programming activities.</p> |
|---|---|

Appendix E: Function Source Documents

Function source document

Use this form to consolidate information gathered about functions, activities, and transactions through Step B – Analysis of business activity. Document recordkeeping requirements identified in Step C in Table 2. Complete one form for each function.

1. Organization:

MACHINE PROJECT

2. Function reference:

F1

3. Function term:

Programming

4. Function scope note:

The function of programming exhibitions, performances, lectures, presentations, classes, workshops, and residencies. Includes the activities of research, planning, preparation, publicizing, execution, documentation, and evaluation.

5. Function date range:

| Start date | End date | Source and date of information |
|------------|----------|--|
| 2003 | | Mission Statement, 2003 Organizational Resume, 2007 |

6. History of function

Briefly indicate any changes to the function through its history, including amendments to legislation affecting or authorising the function

| Date | Changes | Source |
|------|---------|--------|
| | None | |

7. Business units that carry out the function

Name each business unit, branch and division responsible for all or part of the function.

Executive Director
Operations Manager

| | |
|---|--|
| Activity | Programming Research Ref No: A1.1 Date range: 2003 – The activity of researching potential programming opportunities. Includes monitoring print and online resources; reviewing incoming proposals from interested parties and existing contact network; identifying programming opportunities; approving programming opportunities; making contact with interested parties; confirming interest in programming. |
| Source of Authority | Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 20 Summary: Executive Director and Operations Manager explain responsibilities related to Programming functions |
| Stakeholder and nature of interest | Staff: Fulfilling organization's mission Artists and Instructors: Participation General Audience: Cultural and educational resources Members: Cultural and educational resources Students: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Monitor online and print resources • Utilize available networking relationship to discover potential programming opportunities • Review incoming proposals from interested parties • Identify specific programming opportunities • Approve specific programming opportunities • Contact interested parties • Confirm interest in programming opportunity |
| Risk | |

| | |
|---|--|
| Activity | Programming Planning Ref No: A1.2 Date range 2003 – The activity of planning specific programming activities. Includes arranging meetings; conducting meetings; drafting programming activity plan; reviewing and editing programming activity plan; approving programming activity plan; posting programming activity to website. |
| Source of Authority | Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 20 Summary: Executive Director and Operations Manager explain responsibilities related to Programming functions. Source number: OS21 Source name: DAILY ACTIVITIES LOG |
| Stakeholder and nature of interest | Staff: Fulfilling organization's mission Artists/Instructors: Participation General Audience: Cultural and educational resources Members: Cultural and educational resources Students: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Arrange meetings with programming contacts • Conduct meetings with programming contacts • Draft programming activity plan • Review and edit programming activity plan • Approve programming activity plan • Post programming plan to website |
| Risk | |

| | |
|-----------------|---|
| Activity | Programming Preparation Ref No: A1.3 Date range: 2003 – The activity of preparing for specific programming activities. Includes completing independent contractor forms, other contracts or |
|-----------------|---|

| | |
|---|---|
| | waivers as needed; procuring needed supplies, tools, or other equipment; coordination of staff or volunteer assistance; testing equipment or other materials. |
| Source of Authority | <p>Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 20</p> <p>Summary: Executive Director and Operations Manager explain responsibilities related to Programming functions.</p> <p>Source number: OS21 Source name: DAILY ACTIVITIES LOG</p> |
| Stakeholder and nature of interest | <p>Staff: Fulfilling organization's mission Artists/Instructors: Participation Volunteers: Participation General Audience: Cultural and educational resources Members: Cultural and educational resources Students: Cultural and educational resources</p> |
| Transactions | <ul style="list-style-type: none"> • Maintain continued correspondence with programming contacts • Complete independent contractor forms, other contracts or waivers as needed • Procure needed supplies, tools, or other equipment • Coordinate volunteers to assist in programming activity • Test equipment or other materials as necessary |
| Risk | |

| | |
|-----------------|--|
| Activity | <p>Programming Publicizing</p> <p>Ref No: A1.4</p> <p>Date range: 2003 –</p> <p>The activity of publicizing for specific programming activities. Includes drafting programming announcements; reviewing and editing announcements; approving announcements; dissemination of announcement through email; sending announcements to outside media; sending programming information to</p> |
|-----------------|--|

| | |
|---|--|
| | poster designers; receiving posters; responding to audience questions regarding upcoming programming |
| Source of Authority | <p>Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 20</p> <p>Summary: Executive Director and Operations Manager explain responsibilities related to Programming functions.</p> <p>Source number: OS21 Source name: DAILY ACTIVITIES LOG</p> |
| Stakeholder and nature of interest | <p>Staff: Fulfilling organization's mission Artists/Instructors: Participation Volunteers: Participation General Audience: Cultural and educational resources Members: Cultural and educational resources Students: Cultural and educational resources</p> |
| Transactions | <ul style="list-style-type: none"> • Draft announcements for upcoming programming • Review and edit announcements • Approve announcement • Disseminate announcement through website posting and email • Send announcement to media contacts • Contact poster designers with upcoming programming information • Receive posters • Respond to general audience questions regarding details of upcoming programming |
| Risk | |

| | |
|----------------------------|---|
| Activity | <p>Programming Execution</p> <p>Ref No: A1.5</p> <p>Date range: 2003 –</p> <p>The activity of carrying out specific programming activities. Includes set up of supplies, tools, or other equipment; testing of equipment; arrangement of physical gallery space; break down of equipment, tools, supplies; clean up of physical gallery space.</p> |
| Source of Authority | Source number: OS19 |

| | |
|---|--|
| | <p>Source name: INTERVIEW SESSION 1 Source section: Page 20</p> <p>Summary: Executive Director and Operations Manager explain responsibilities related to Programming functions.</p> |
| Stakeholder and nature of interest | <p>Staff: Fulfilling organization's mission Artists/Instructors: Participation Volunteers: Participation General Audience: Cultural and educational resources Members: Cultural and educational resources Students: Cultural and educational resources</p> |
| Transactions | <ul style="list-style-type: none"> • Set up supplies, equipment, other materials • Arrange physical gallery space • Breakdown equipment and other materials • Clean up physical gallery space |
| Risk | Significant – Personal injury |

| | |
|---|---|
| Activity | <p>Programming Documentation</p> <p>Ref No: A1.6</p> <p>Date range: 2003 –</p> <p>The activity of documenting specific programming activities. Includes completion of contracts with photographers and videographers as necessary; set up and testing of documentation equipment; monitoring of documentation throughout programming activity; breakdown and removal of documentation equipment; labeling of documentation materials; secure storage of documentation equipment and materials.</p> |
| Source of Authority | <p>Source number: OS19 Source name: INTERVIEW SESSION TRANSCRIPT Source section: Page 20</p> <p>Summary: Executive Director and Operations Manager explain responsibilities related to Programming functions.</p> |
| Stakeholder and nature of interest | <p>Staff: Fulfilling organization's mission, Providing future resources Artists/Instructors: Participation</p> |

| | |
|---------------------|--|
| | Volunteers: Participation General Audience: Cultural and educational resources Members: Cultural and educational resources Students: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Complete contracts with photographers and videographers as needed • Set up and test documentation equipment prior to start of programming • Monitor documentation throughout programming activity • Breakdown and remove documentation equipment at conclusion of programming activity • Label documentation materials • Store documentation equipment in secure location • Store documentation materials in secure location |
| Risk | Significant – Personal injury |

| | |
|---|--|
| Activity | Programming Evaluation Ref No: A1.8 Date range: 2003 – The activity of evaluating specific programming activities. Includes monitoring response to programming announcement (specifically class enrollment numbers); reviewing strengths and weaknesses of programming activity. |
| Source of Authority | Source number: OS21 Source name: DAILY ACTIVITIES LOG |
| Stakeholder and nature of interest | Staff: Improved programming Artists/Instructors: Feedback Volunteers: Feedback, Improved performance General Audience: Improved programming activities Members: Improved programming activities |
| Transactions | <ul style="list-style-type: none"> • Monitor response to programming announcement prior to programming activity date • Review strengths and weaknesses of programming activity |
| Risk | |

Function source document

Use this form to consolidate information gathered about functions, activities, and transactions through Step B – Analysis of business activity. Document recordkeeping requirements identified in Step C in Table 2. Complete one form for each function.

8. Organization:

MACHINE PROJECT

9. Function reference:

F2

10. Function term:

Internships

11. Function scope note:

The function of providing educational resources to students and the general public through an internship program. Includes the activities of development, recruiting, interview and selection, training, and management.

12. Function date range:

| Start date | End date | Source and date of information |
|------------|----------|--------------------------------|
| 2003 | | |

13. History of function

Briefly indicate any changes to the function through its history, including amendments to legislation affecting or authorising the function

| Date | Changes | Source |
|------|---------|--------|
| | | |

14. Business units that carry out the function

Name each business unit, branch and division responsible for all or part of the function.

Executive Director
Operations Manager

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|---|--|
| Activity | Internship Development Ref No: A2.1 Date range: 2003 – The activity of developing internships for specific projects. Includes assessing potential internship projects; drafting internship project proposals; reviewing and editing internship project proposals; approving internship project proposals |
| Source of Authority | Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 2 Summary: Executive Director and Operations Manager explain responsibilities related to Internship function. |
| Stakeholder and nature of interest | Staff: Distribution of workload Interns: Education, Professional experience Artists/Instructors: Assistance and support General Audience: Cultural and educational resources Grant Foundations: Supporting foundation mission by funding other organizations |
| Transactions | <ul style="list-style-type: none"> • Assess potential internship projects • Draft internship project proposals • Review and edit proposals • Approve internship project proposals |
| Risk | |

| | |
|----------------------------|---|
| Activity | Intern Recruiting Ref No: A2.2 Date range: 2003 – The activity of recruiting interns through established networks and public announcement. Includes announcing available internship positions through website and email list postings; reviewing responses; narrowing down to selected candidates to be interviewed |
| Source of Authority | Source number: OS21 Source name: DAILY ACTIVITIES LOG |

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|---|--|
| Stakeholder and nature of interest | Staff: Distribution of workload Interns: Education, Professional experience Artists and Instructors: Assistance and support General Audience: Cultural and educational resources Grant Foundations: Supporting foundation mission by funding other organizations |
| Transactions | <ul style="list-style-type: none"> • Announce Internship opportunities through website postings and email • Review applicants responses to announcement • Narrow and select applicants to be interviewed |
| Risk | |

| | |
|---|--|
| Activity | Intern Interview and Selection Ref No: A2.3 Date range: 2003 – The activity of interviewing internship candidates to assist in selection process for specific positions. Includes contacting and arranging interviews; conducting interviews; recording interview notes; selecting applicants; notifying applicants. |
| Source of Authority | Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 2 Summary: Executive Director and Operations Manager explain responsibilities related to Internship function. |
| Stakeholder and nature of interest | Staff: Distribution of workload Interns: Education, Professional experience Artists and Instructors: Assistance and support General Audience: Cultural and educational resources Grant Foundations: Supporting foundation mission by funding other organizations |
| Transactions | <ul style="list-style-type: none"> • Contact and arrange interviews with applicants • Conduct interviews with applicants • Record interview notes • Select applicants • Notify applicants of selection for internship |
| Risk | |

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|---|--|
| Activity | Intern Training Ref No: A2.4 Date range: 2003 – The activity of training interns for the duties they will be performing for the specific internship project. Includes instruction on specifics of internship requirements, duties, expectations, and products; educating interns about general operations; instruction on use of specific software or systems. |
| Source of Authority | Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 2 Summary: Executive Director and Operations Manager explain responsibilities related to Internship function. |
| Stakeholder and nature of interest | Staff: Distribution of workload Interns: Education, Professional experience Artists and Instructors: Assistance and support General Audience: Cultural and educational resources Grant Foundations: Supporting foundation mission by funding other organizations |
| Transactions | <ul style="list-style-type: none"> • Instruct interns on specifics of internship requirements, duties, expectations, and products • Educate interns about general operations, physical layout of workspace, and location of supplies • Instruct interns on use of specific software or systems related to internship project |
| Risk | |

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|-----------------|--|
| Activity | Intern Management Ref No: A2.5 Date range: 2003 – The activity of managing interns. Includes |
|-----------------|--|

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| | establishing intern workflow; monitoring performance of duties; fielding questions or issues with duties; reviewing and evaluating intern upon project completion. |
| Source of Authority | <p>Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 2</p> <p>Summary: Executive Director and Operations Manager explain responsibilities related to Internship function.</p> <p>Source number: OS21 Source name: DAILY ACTIVITIES LOG</p> |
| Stakeholder and nature of interest | <p>Staff: Distribution of workload Interns: Education, Professional experience Artists and Instructors: Assistance and support General Audience: Cultural and educational resources Grant Foundations: Supporting foundation mission by funding other organizations</p> |
| Transactions | <ul style="list-style-type: none"> • Establish intern workflow • Monitor performance of duties • Resolve intern questions, issues, problems • Review and evaluate intern at project completion |
| Risk | |

Function source document

Use this form to consolidate information gathered about functions, activities, and transactions through Step B – Analysis of business activity. Document recordkeeping requirements identified in Step C in Table 2. Complete one form for each function.

15. Organization:

MACHINE PROJECT

16. Function reference:

F3

17. Function term:

Grants

18. Function scope note:

The function of securing grant funding for organization operations. Includes the activities of research, application, and management.

19. Function date range:

| Start date | End date | Source and date of information |
|------------|----------|--------------------------------|
| 2003 | | |

20. History of function

Briefly indicate any changes to the function through its history, including amendments to legislation affecting or authorising the function

| Date | Changes | Source |
|------|---------|--------|
| | | |

21. Business units that carry out the function

Name each business unit, branch and division responsible for all or part of the function.

Executive Director
Operations Manager

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|---|---|
| Activity | Grant Research Ref No: A3.1 Date range: 2005 – The activity of researching potential grant funding opportunities. Includes online searching of grant funding institution websites; contacting and corresponding with personnel in grant funding institutions; compiling of grant funding opportunities. |
| Source of Authority | Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 20 Summary: Executive Director and Operations Manager explain responsibilities related to Grants functions. |
| Stakeholder and nature of interest | Staff: Funding resources Grant Foundations: Supporting cultural and educational programming Artists and Instructors: Funding resources Board of Directors: Financial stability General Audience: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Online search of grant funding institution websites, other grant portals or databases • Correspond with personnel in grant funding institutions about potential funding opportunities • Compile upcoming grant opportunities into database or other system |
| Risk | |

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|-----------------|--|
| Activity | Grant Application Ref No: A3.2 Date range: 2005 – The activity of applying for specific grant funding opportunities. Includes collecting necessary |
|-----------------|--|

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| | records or documents; completing application information forms; drafting grant project narratives; reviewing and editing grant project narratives; approving grant project narratives; drafting grant project budgets; reviewing and editing grant project budgets; approving grant project budgets; compiling grant application packages; reviewing and editing grant application packages; approving grant application packages |
| Source of Authority | <p>Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 20</p> <p>Summary: Executive Director and Operations Manager explain responsibilities related to Grants functions.</p> <p>Source number: OS14 Source name: Warhol Initiative Grant Application Letter, Machine Project, June 2007</p> <p>Source number: OS21 Source name: DAILY ACTIVITIES LOG</p> |
| Stakeholder and nature of interest | <p>Staff: Funding resources Grant Foundations: Supporting cultural and educational programming Artists and Instructors: Funding resources Board of Directors: Financial stability General Audience: Cultural and educational resources</p> |
| Transactions | <ul style="list-style-type: none"> • Access and collect required records and documents • Complete application information forms • Draft grant project narratives • Review and edit grant project narratives • Approve grant project narratives • Draft grant project budgets • Edit grant project budgets • Approve grant project budgets • Compile grant application packages • Review and edit grant application packages • Approve and send grant application packages |
| Risk | |

| | |
|-----------------|-------------------------|
| Activity | Grant Management |
|-----------------|-------------------------|

| | |
|---|--|
| | <p>Ref No: A3.3</p> <p>Date range: 2005 –</p> <p>The activity of managing awarded grant funding. Includes ensuring distribution of funding according to budget proposal; drafting grant reports; reviewing and editing grant reports; approving grant reports.</p> |
| Source of Authority | <p>Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 20</p> <p>Summary: Executive Director and Operations Manager explain responsibilities related to Grants functions.</p> <p>Source number: OS21 Source name: DAILY ACTIVITIES LOG</p> |
| Stakeholder and nature of interest | <p>Staff: Funding resources Grant Foundations: Supporting cultural and educational programming Artists and Instructors: Funding resources Board of Directors: Financial stability General Audience: Cultural and educational resources</p> |
| Transactions | <ul style="list-style-type: none"> • Allocate funding according to grant budget • Track all expenses related to grant funded project • Draft reports to grant foundations • Review and edit reports • Approve reports |
| Risk | |

Function source document

Use this form to consolidate information gathered about functions, activities, and transactions through Step B – Analysis of business activity. Document recordkeeping requirements identified in Step C in Table 2. Complete one form for each function.

22. Organization:

MACHINE PROJECT

23. Function reference:

F4

24. Function term:

Membership and Donor Relations

25. Function scope note:

The function of securing funding through membership and donor development. Includes the activities of establishment, processing, maintenance, and tracking.

26. Function date range:

| Start date | End date | Source and date of information |
|------------|----------|--------------------------------|
| 2003 | | |

27. History of function

Briefly indicate any changes to the function through its history, including amendments to legislation affecting or authorising the function

| Date | Changes | Source |
|------|---------|--------|
| | | |

28. Business units that carry out the function

Name each business unit, branch and division responsible for all or part of the function.

Executive Director
Operations Manager

| | |
|---|--|
| Activity | Membership and Donor Establishment Ref No: A4.1 Date range 2003 – The activity of establishing new members and donors. Includes drafting campaign proposals; reviewing and editing campaign proposals; approving campaign proposals; executing campaign proposals; corresponding with potential donors; networking with potential donors; compiling data on potential donors |
| Source of Authority | Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 20 Summary: Executive Director and Operations Manager explain responsibilities related to the Membership and Donor Relation function. |
| Stakeholder and nature of interest | Staff: Funding resources Board of Directors: Financial stability Members: Supporting cultural educational programming Artists and Instructors: Funding resources General Audience: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Draft campaign proposals • Review and edit campaign proposals • Approve campaign proposals • Carry out campaigns • Correspond with potential donors • In-person networking with potential donors • Compile data on potential donors in donor system |
| Risk | |

| | |
|-----------------|--|
| Activity | Member and Donor Processing Ref No: A4.2 Date range 2003 – The activity of processing new members and donors. Includes receiving donations; entering member and donor information into system; generating donor thank you and receipt letters; |
|-----------------|--|

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|---|---|
| | sending thank you letters. |
| Source of Authority | |
| Stakeholder and nature of interest | Staff: Funding resources Board of Directors: Financial stability Members: Supporting cultural educational programming Artists and Instructors: Funding resources General Audience: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Receive membership and donation payments • Enter member and donor information into system • Generate donor thank you letter • Send donor thank you letters |
| Risk | |

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|---|--|
| Activity | Member and Donor Maintenance Ref No: A4.3 Date range 2003 – The activity of maintaining current members and donor relations. Includes designing and developing a robust membership / donor system; maintaining update information on current donors; planning member-specific events; announcing member-specific events through email; executing member-specific events. |
| Source of Authority | Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 13 Summary: Executive Director and Operations Manager explain current priority of developing a robust system to maintain and track memberships and donations |
| Stakeholder and nature of interest | Staff: Funding resources Board of Directors: Financial stability Members: Supporting cultural educational programming Artists and Instructors: Funding resources General Audience: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Develop robust membership and donor system • Maintain updated information on current |

| | |
|-------------|--|
| | members and donors <ul style="list-style-type: none"> • Plan member events • Prepare member events • Announce member events through email to members • Carry out member events |
| Risk | |

| | |
|---|---|
| Activity | Member and Donor Tracking Ref No: A4.4 Date range 2003 – The activity of monitoring members and donors through a robust membership system. Includes generating reports tracking current member numbers, donation amounts, strengths and weaknesses of campaigns |
| Source of Authority | Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 13 Summary: Executive Director and Operations Manager explain current priority of developing a robust system to maintain and track memberships and donations |
| Stakeholder and nature of interest | Staff: Funding resources Board of Directors: Financial stability Members: Supporting cultural educational programming Artists and Instructors: Funding resources General Audience: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Generate reports tracking current member numbers • Generate reports tracking donation amounts • Generate reports tracking strengths and weaknesses of campaigns |
| Risk | |

Function source document

Use this form to consolidate information gathered about functions, activities, and transactions through Step B – Analysis of business activity. Document recordkeeping requirements identified in Step C in Table 2. Complete one form for each function.

29. Organization:

MACHINE PROJECT

30. Function reference:

F5

31. Function term:

Archives

32. Function scope note:

The function of having an archive of documentation of programming activities. Includes the activities of ingest and access.

33. Function date range:

| Start date | End date | Source and date of information |
|------------|----------|--------------------------------|
| 2003 | | |

34. History of function

Briefly indicate any changes to the function through its history, including amendments to legislation affecting or authorising the function

| Date | Changes | Source |
|------|---------|--------|
| | | |

35. Business units that carry out the function

Name each business unit, branch and division responsible for all or part of the function.

Executive Director
Operations Manager

| | |
|---|---|
| Activity | Archives Ingest Ref No: A5.1 Date range 2003 – The activity of ingesting audio, video, and still photography documentation from specific programming activities into the archive. Includes arrangement of documentation media; uploading documentation media to storage hard drives |
| Source of Authority | |
| Stakeholder and nature of interest | Staff: Evidence of providing cultural and educational programming Board of Directors: Evidence of providing cultural and educational programming Interns: Professional experience Artists and Instructors: Cultural and educational resources General Audience: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Arrangement of documentation media by specific programming activity • Upload documentation media to storage hard drives |
| Risk | |

| | |
|----------------------------|--|
| Activity | Archives Access Ref No: A5.2 Date range 2003 – The activity of providing access to archival objects through multiple portals. Includes producing draft access versions of archival objects, editing access versions, approving access versions, making access versions available through website |
| Source of Authority | Source number: 26 Source name: WEBSITE |

| | |
|---|---|
| Stakeholder and nature of interest | <p>Staff: Evidence of providing cultural and educational programming</p> <p>Board of Directors: Evidence of providing cultural and educational programming</p> <p>Interns: Professional experience</p> <p>Artists and Instructors: Cultural and educational resources</p> <p>General Audience: Cultural and educational resources</p> |
| Transactions | <ul style="list-style-type: none"> • Produce draft access versions of archival objects • Edit access versions of archival objects • Approve access versions of archival objects • Make access versions available through website |
| Risk | |

Function source document

Use this form to consolidate information gathered about functions, activities, and transactions through Step B – Analysis of business activity. Document recordkeeping requirements identified in Step C in Table 2. Complete one form for each function.

36. Organization:

MACHINE PROJECT

37. Function reference:

F6

38. Function term:

Publication

39. Function scope note:

The function of having works, in multiple formats, issued for sale or general distribution internally or to the public. Includes the activities of planning, design, production, marketing, and distribution.

40. Function date range:

| Start date | End date | Source and date of information |
|------------|----------|--------------------------------|
| 2003 | | |

41. History of function

Briefly indicate any changes to the function through its history, including amendments to legislation affecting or authorising the function

| Date | Changes | Source |
|------|---------|--------|
| | | |

42. Business units that carry out the function

Name each business unit, branch and division responsible for all or part of the function.

Executive Director
Operations Manager

| | |
|---|---|
| Activity | Publication Planning Ref No: A6.1 Date range 2003 - The activity of planning publication materials. Includes determining concept and purpose of publication; corresponding with publication designer; reviewing publication project proposal; approving publication project proposal; completing contracts with publication designers |
| Source of Authority | |
| Stakeholder and nature of interest | Staff: Outreach, Funding resources Board of Directors: Financial Stability Designers: Contract employment Artists and Instructors: Funding resources Interns: Professional experience Members: Cultural and educational resources General Audience: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Determine concept and purpose of publication • Correspond with publication designers • Review and edit publication project proposal • Approve publication project proposal • Complete contracts with publication designers |
| Risk | |

| | |
|---|--|
| Activity | Publication Design Ref No: A6.2 Date range 2003 – The activity of designing published works. Includes reviewing draft publication designs; approving publication designs |
| Source of Authority | Source number: OS21 Source name: DAILY ACTIVITIES LOG |
| Stakeholder and nature of interest | Staff: Outreach, Funding resources Board of Directors: Financial Stability |

| | |
|---------------------|---|
| | Designers: Contract employment Artists and Instructors: Funding resources Interns: Professional experience Members: Cultural and educational resources General Audience: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Review and edit draft publication designs from designers • Approve publication designs |
| Risk | |

| | |
|---|---|
| Activity | Publication Production Ref No: A6.3 Date range 2003 – The activity of producing published works. Includes setting up design template; adding content to design template; send publication template with completed content to designer; reviewing publication proofs; documenting publication proof mistakes; approving publication proofs; ordering initial publication runs; receive initial publications orders |
| Source of Authority | Source number: OS21 Source name: DAILY ACTIVITIES LOG |
| Stakeholder and nature of interest | Staff: Outreach, Funding resources Board of Directors: Financial Stability Designers: Contract employment Artists and Instructors: Funding resources Interns: Professional experience Members: Cultural and educational resources General Audience: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Set up design template • Add content to design template • Send publication template with completed content to designer • Review proofs from outside vendor • Document mistakes in publication proof as needed • Approve final proofs • Order initial publication runs • Receive initial publication orders |

| | |
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| Risk | |
|-------------|--|

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|---|---|
| Activity | Publication Marketing Ref No: A6.4 Date range: 2003 – The activity of informing the public about the availability of published works for sale or general distribution. Includes drafting publication announcements; reviewing and editing publication announcements; approving publication announcements; sending publication announcements through email; displaying publications at onsite and offsite programming activities |
| Source of Authority | Source number: OS20 Source name: WEBSITE |
| Stakeholder and nature of interest | Staff: Outreach, Funding resources Board of Directors: Financial Stability Designers: Contract employment Artists and Instructors: Funding resources Interns: Professional experience Members: Cultural and educational resources General Audience: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Draft publication announcements • Review and edit publication announcements • Approve publication announcements • Announce availability of publications through website posting and email • Announce and display publications at onsite and offsite programming activities |
| Risk | |

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|-----------------|---|
| Activity | Publication Distribution Ref No: A6.6 |
|-----------------|---|

| | |
|--|---|
| | <p>Date range: 2003 -</p> <p>The activity of making published works available for distribution. Includes setting up and maintaining online sales systems; displaying publications for sale at onsite and offsite events; mailing publications to interested parties</p> |
|--|---|

| | |
|---|---|
| Source of Authority | <p>Source number: OS20</p> <p>Source name: WEBSITE</p> |
| Stakeholder and nature of interest | <p>Staff: Outreach, Funding resources</p> <p>Board of Directors: Financial Stability</p> <p>Designers: Contract employment</p> <p>Artists and Instructors: Funding resources</p> <p>Interns: Professional experience</p> <p>Members: Cultural and educational resources</p> <p>General Audience: Cultural and educational resources</p> |
| Transactions | <ul style="list-style-type: none"> • Make publications available through online sales system • Display publications at onsite and offsite programming activities • Mail publications to interested parties |
| Risk | |

Function source document

Use this form to consolidate information gathered about functions, activities, and transactions through Step B – Analysis of business activity. Document recordkeeping requirements identified in Step C in Table 2. Complete one form for each function.

43. Organization:

MACHINE PROJECT

44. Function reference:

F7

45. Function term:

Outreach

46. Function scope note:

The function of increasing awareness and understanding of the organization, as well as exploring opportunities for collaboration. Includes the activities of onsite outreach, offsite outreach, and media relations.

47. Function date range:

| Start date | End date | Source and date of information |
|------------|----------|--------------------------------|
| 2003 | | |

48. History of function

Briefly indicate any changes to the function through its history, including amendments to legislation affecting or authorising the function

| Date | Changes | Source |
|------|---------|--------|
| | | |

49. Business units that carry out the function

Name each business unit, branch and division responsible for all or part of the function.

Executive Director
Operations Manager

| | |
|---|--|
| Activity | Onsite outreach Ref No: A7.1 Date range: 2003 – The activity of performing outreach actions at the organization's current location. Includes scheduling; giving tours of the gallery spaces; short audiovisual presentations on past events; display of posters and publications |
| Source of Authority | Source number: OS21 Source name: DAILY ACTIVITIES LOG |
| Stakeholder and nature of interest | Staff: Increased awareness of organization, Funding resources Board of Directors: Increased awareness of organization, Funding resources General Audience: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Schedule outreach meetings • Give tours of physical gallery spaces • Give short audiovisual presentations on past programming activities • Display posters and publications |
| Risk | |

| | |
|----------------------------|--|
| Activity | Offsite outreach Ref No: A7.2 Date range: 2003 – The activity of performing outreach actions at offsite locations. Includes corresponding with individuals and organizations about offsite outreach activities; arranging travel and budgets; gathering feedback about offsite outreach activities |
| Source of Authority | Source number: OS21 Source name: DAILY ACTIVITIES LOG Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 20 |

| | |
|---|--|
| | Summary: Executive Director explains responsibilities related to outreach function. |
| Stakeholder and nature of interest | Staff: Increased awareness of organization, Funding resources Board of Directors: Increased awareness of organization, Funding resources General Audience: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Correspond with individual and organizations about potential offsite outreach activities • Make travel and budgets arrangements for offsite outreach • Gather and record feedback about offsite outreach |
| Risk | |

| | |
|---|---|
| Activity | Media relations Ref No: A7.3 Date range: 2003 – The activity of establishing and maintaining relationships with online and print media entities. Includes arranging interviews; participating in media interviews; inviting media to programming activities |
| Source of Authority | Source number: OS19 Source name: INTERVIEW SESSION 1 Source section: Page 20 Summary: Executive Director explains responsibilities related to outreach function. |
| Stakeholder and nature of interest | Staff: Increased awareness of organization, Funding resources Board of Directors: Increased awareness of organization, Funding resources General Audience: Cultural and educational resources |
| Transactions | <ul style="list-style-type: none"> • Respond to interview requests from online and print media contacts • Arrange interviews • Participate in media interviews • Invite media to programming activities |

| | |
|-------------|---|
| | <ul style="list-style-type: none"> • Maintain correspondence with media entities |
| Risk | |

Appendix F: List of Recordkeeping Requirements

1. Articles and Bylaws

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|------------------------------|--|
| Originating Authority | State of California Office of the Secretary of State |
| Source name | California Corporations Code – Nonprofit Public Benefit Corporation Law |
| Effective Date | |
| Source type | Legislation |
| Reference | Section 5160 – Location and Inspection of Articles and Bylaws |
| Function/activity | |
| Citation | 5160. Every corporation shall keep at its principal office in this state the original or a copy of its articles and bylaws as amended to date, which shall be open to inspection by the members at all reasonable times during office hours. If the corporation has no office in this state, it shall upon the written request of any member furnish to such member a copy of the articles or bylaws as amended to date. |
| Recordkeeping requirement(s) | Form: Articles and bylaws must be in original or copy form Retention: Articles and bylaws must kept Access: Articles and bylaws must be made available to members |
| Stakeholder | Staff / Board of Directors / General public |
| Requirement type | Form / Retention / Access |
| Risk assessment | |

2. Records of account

| | |
|-----------------------|---|
| Originating Authority | State of California |
| Source name | California Corporations Code – Nonprofit Public Benefit Corporation Law |
| Effective Date | |
| Source type | Legislation |

| | |
|-------------------|--|
| Reference | <p>Section 6310-6313 – General Provisions</p> <p>Section 6320-6325 – Required records, Reports to Directors and Members.</p> <p>Section 6330-6338 – Rights of inspection</p> |
| Function/activity | |
| Citation | <p>6310. If any record subject to inspection pursuant to this chapter is not maintained in written form, a request for inspection is not complied with unless and until the corporation at its expense makes such record available in written form. For the purposes of this chapter "written" or "in writing" also includes cathode ray tube and similar electronic communications methods.</p> <p>6320. (a) Each corporation shall keep:</p> <p>(1) Adequate and correct books and records of account;</p> <p>(2) Minutes of the proceedings of its members, board and committees of the board; and</p> <p>(3) A record of its members giving their names and addresses and the class of membership held by each.</p> <p>(b) Those minutes and other books and records shall be kept either in written form or in any other form capable of being converted into clearly legible tangible form or in any combination of the foregoing. When minutes and other books and records are kept in a form capable of being converted into clearly legible paper form, the clearly legible paper form into which those minutes and other books and records are converted shall be admissible in evidence, and accepted for all other purposes, to the same extent as an original paper record of the same information would have been, provided that the paper form accurately portrays the record.</p> <p>6333. The accounting books and records and minutes of proceedings of the members and the board and committees of the board shall be open to inspection upon the written demand on the corporation of any member at any reasonable</p> |

| | |
|------------------------------|--|
| | <p>time, for a purpose reasonably related to such person's interests as a member.</p> <p>6334. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the corporation of which such person is a director.</p> |
| Recordkeeping requirement(s) | <p>Creation: Books and records of account must be created and adequately and correctly maintained</p> <p>Form: Books and records of account can be in either hardcopy or electronic form</p> <p>Retention: Books and records of account must be kept.</p> <p>Access: Books and records of account must be accessible to members and directors.</p> |
| Stakeholder | Board of Directors / Staff / |
| Requirement type | Creation / Form / Retention / Access |
| Risk assessment | |

3. Meeting minutes (Board of Directors)

| | |
|-----------------------|--|
| Originating Authority | State of California |
| Source name | California Corporations Code – Nonprofit Public Benefit Corporation Law |
| Effective Date | |
| Source type | Legislation |
| Reference | <p>Section 6310-6313 – General Provisions</p> <p>Section 6320-6325 – Required records, Reports to Directors and Members.</p> <p>Section 6330-6338 – Rights of inspection</p> |
| Function/activity | |
| Citation | 6310. If any record subject to inspection pursuant to this chapter is not maintained in written form, a request for |

| | |
|--|--|
| | <p>inspection is not complied with unless and until the corporation at its expense makes such record available in written form. For the purposes of this chapter "written" or "in writing" also includes cathode ray tube and similar electronic communications methods.</p> <p>6320. (a) Each corporation shall keep:</p> <ul style="list-style-type: none"> (1) Adequate and correct books and records of account; (2) Minutes of the proceedings of its members, board and committees of the board; and (3) A record of its members giving their names and addresses and the class of membership held by each. <p>(b) Those minutes and other books and records shall be kept either in written form or in any other form capable of being converted into clearly legible tangible form or in any combination of the foregoing. When minutes and other books and records are kept in a form capable of being converted into clearly legible paper form, the clearly legible paper form into which those minutes and other books and records are converted shall be admissible in evidence, and accepted for all other purposes, to the same extent as an original paper record of the same information would have been, provided that the paper form accurately portrays the record.</p> <p>6333. The accounting books and records and minutes of proceedings of the members and the board and committees of the board shall be open to inspection upon the written demand on the corporation of any member at any reasonable time, for a purpose reasonably related to such person's interests as a member.</p> <p>6334. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the corporation of which such person is a director.</p> |
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| Recordkeeping requirement(s) | <p>Creation: Meeting minutes must be created maintained</p> <p>Form: Meeting minutes can be in either hardcopy or electronic form</p> <p>Retention: Meeting minutes must be kept.</p> <p>Access: Meeting minutes must be accessible to members and directors.</p> |
| Stakeholder | Board of Directors / Staff / |
| Requirement type | Creation / Form / Retention / Access |
| Risk assessment | |

4. Membership lists

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| Originating Authority | State of California |
| Source name | California Corporations Code – Nonprofit Public Benefit Corporation Law |
| Effective Date | |
| Source type | Legislation |
| Reference | <p>Section 6310-6313 – General Provisions</p> <p>Section 6320-6325 – Required records, Reports to Directors and Members.</p> <p>Section 6330-6338 – Rights of inspection</p> |
| Function/activity | |
| Citation | <p>6310. If any record subject to inspection pursuant to this chapter is not maintained in written form, a request for inspection is not complied with unless and until the corporation at its expense makes such record available in written form. For the purposes of this chapter "written" or "in writing" also includes cathode ray tube and similar electronic communications methods.</p> <p>6320. (a) Each corporation shall keep:</p> <p>(1) Adequate and correct books and records of account;</p> <p>(2) Minutes of the proceedings of its members,</p> |

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| | <p>board and committees of the board; and</p> <p>(3) A record of its members giving their names and addresses and the class of membership held by each.</p> <p>(b) Those minutes and other books and records shall be kept either in written form or in any other form capable of being converted into clearly legible tangible form or in any combination of the foregoing. When minutes and other books and records are kept in a form capable of being converted into clearly legible paper form, the clearly legible paper form into which those minutes and other books and records are converted shall be admissible in evidence, and accepted for all other purposes, to the same extent as an original paper record of the same information would have been, provided that the paper form accurately portrays the record.</p> <p>6333. The accounting books and records and minutes of proceedings of the members and the board and committees of the board shall be open to inspection upon the written demand on the corporation of any member at any reasonable time, for a purpose reasonably related to such person's interests as a member.</p> <p>6334. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the corporation of which such person is a director.</p> |
| Recordkeeping requirement(s) | <p>Creation: Membership lists must be created and maintained</p> <p>Form: Memberships can be in either hardcopy or electronic form</p> <p>Retention: Membership lists must be kept.</p> <p>Access: Membership lists must be accessible to members and directors.</p> |

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| Stakeholder | Board of Directors / Staff / |
| Requirement type | Creation / Form / Retention / Access |
| Risk assessment | |

5. Financial and supporting records

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| Originating Authority | State of California – Office of the Attorney General |
| Source name | California Government Code - Supervision of Trustees and Fundraisers for Charitable Purposes Act |
| Effective Date | |
| Source type | Legislation |
| Reference | Section 12580 – 12599.7 |
| Function/activity | |
| Citation | 12588. The Attorney General may investigate transactions and relationships of corporations and trustees subject to this article for the purpose of ascertaining whether or not the purposes of the corporation or trust are being carried out in accordance with the terms and provisions of the articles of incorporation or other instrument. He may require any agent, trustee, fiduciary, beneficiary, institution, association, or corporation, or other person to appear, at a named time and place, in the county designated by the Attorney General, where the person resides or is found, to give information under oath and to produce books, memoranda, papers, documents of title, and evidence of assets, liabilities, receipts, or disbursements in the possession or control of the person ordered to appear. |
| Recordkeeping requirement(s) | <p>Creation: Financial records such as books, documents of title, evidence of assets, liabilities, receipts, disbursements, and supporting records such as memoranda and papers must be created and maintained.</p> <p>Retention: Financial records such as books, documents of title, evidence of assets, liabilities,</p> |

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| | <p>receipts, disbursements, and supporting records such as memoranda and papers must be permanently kept.</p> <p>Access: Financial records such as books, documents of title, evidence of assets, liabilities, receipts, disbursements, and supporting records such as memoranda and papers must be created and maintained must be accessible by organization staff members and directors.</p> |
| Stakeholder | Staff Members / Board of Directors / State of California Office of the Attorney General |
| Requirement type | Creation / Retention / Access |
| Risk assessment | |

6. Financial records

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| Originating Authority | State of California Franchise Tax Board |
| Source name | California Revenue and Taxation Code |
| Effective Date | |
| Source type | Legislation |
| Reference | Section 23771-23778 – Returns of Exempt Organizations |
| Function/activity | |
| Citation | <p>23771. (a) Except as provided in subdivision (b), every organization, otherwise exempt under Article 1 (commencing with Section 23701), but having income of the character described in Article 2 (commencing with Section 23731), shall file a return, verified by an executive officer under penalty of perjury in the form prescribed by the Franchise Tax Board, on or before the 15th day of the fifth month following the close of the taxable year, reporting its income from those activities and shall pay a tax as required by Section 23731 on its unrelated business taxable income as defined in Section 23732.</p> <p>23772. (a) For the purposes of this part--</p> |

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| | (1) Except as provided in paragraph (2), every organization exempt from taxation under Section 23701 and every trust treated as a private foundation because of Section 4947(a)(1) of the Internal Revenue Code shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and any other information for the purpose of carrying out the laws under this part as the Franchise Tax Board may by rules or regulations prescribe, and shall keep any records, render under oath any statements, make any other returns, and comply with any rules and regulations as the Franchise Tax Board may from time to time prescribe. The return shall be filed on or before the 15th day of the fifth full calendar month following the close of the taxable year. |
| Recordkeeping requirement(s) | <p>Creation: Financial records, including those related to gross income, receipts, and disbursements must be created and maintained.</p> <p>Retention: Financial records, including those related to gross income, receipts, and disbursements must be permanently kept.</p> <p>Access: Financial records, including related to gross income, receipts, and disbursements must be accessible by staff members and directors.</p> |
| Stakeholder | Staff Members / Board of Directors / State of California Franchise Tax Board |
| Requirement type | Creation / Retention / Access |
| Risk assessment | |

7. Annual Information Return and Exempt Application Form disclosures

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| Originating Authority | United States Department of the Treasury Internal Revenue Service |
| Source name | Publication 557 – Tax-exempt status for your organization |

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| Effective Date | Revised June 2008 |
| Source type | Legislation |
| Reference | Chapter 2. Filing requirements and required disclosures |
| Function/activity | |
| Citation | <p>Annual Information Return – An exempt organization must make available for public inspection, upon request and without charge, a copy of its original and amended annual information returns. Each information return must be made available from the date it is required to be filed (determined with regard to extensions), or is actually filed, whichever is later. An original return does not have to be made available if more than 3 years have passed from the date the return was required to be filed (including any extensions) or was filed, whichever is later. An amended return does not have to be made available if more than 3 years have passed from the date it was filed.</p> <p>An annual information return includes an exact copy of the return (Form 990, 990-EZ, 990-BL, 990-PF, 990-T, or 1065), and amended return if any, and all schedules, attachments, and supporting documents filed with the IRS.</p> <p>An annual information return does not include:</p> <ul style="list-style-type: none"> - Schedule A of Form 990-BL - Schedule K-1 of Form 1065, or - Form 1120-POL <p>In the case of a tax-exempt organization other than a private foundation, an annual information return does not include the names and addresses of contributors to the organization.</p> <p>Public Inspection of Exemption Application – An exempt organization must also make available for public inspection without charge its application for tax-exempt status.</p> |
| Recordkeeping requirement(s) | <p>Retention: Annual Information Returns must be kept for at least 3 years after filing. Exemption Application Form must be kept permanently.</p> <p>Access: Annual Information Return and Exemption Application documents must be made</p> |

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| | available to members of the public. |
| Stakeholder | Staff members / Board of Directors / General public / Internal Revenue Service |
| Requirement type | Retention / Access |
| Risk assessment | |

8. Supporting documents

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| Originating Authority | United States Department of the Treasury Internal Revenue Service |
| Source name | Publication 4221 - Compliance guide for 501©(3) public charities |
| Effective Date | |
| Source type | Legislation |
| Reference | |
| Function/activity | |
| Citation | <p>Supporting documents: Organization transactions such as contributions, purchases, sales, and payroll will generate supporting documents. These documents – grant applications and awards, sales slips, paid bills, invoices, receipts, deposit slips, and canceled checks – contain information to be recorded in accounting records. It is important to keep these documents because they support the entries in the books and the entries on tax and information returns.</p> <p>A public charity should keep supporting documents that show the amounts and sources of its gross receipts. Documents that show gross receipts include: donor correspondence, pledge documents, cash register tapes.....</p> <p>Documents for expenses include: canceled checks, cash register tapes, contracts, account statements, invoices.....</p> <p>Record retention periods:</p> <p>Permanent records – Some records should be kept permanently. These include the application for recognition of tax-exempt status, the</p> |

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| | <p>determination letter recognizing tax-exempt status, and organizing documents, such as articles of incorporation and by-laws, with amendments, as well as board minutes.</p> <p>Records for Non-Tax Purposes – When records are no longer needed for tax purposes, an organization should keep them until they are no longer needed for non-tax purposes.</p> |
| Recordkeeping requirement(s) | Retention: Supporting documents related to financial transactions must be kept until no longer needed for non-tax purposes. |
| Stakeholder | Staff members / Board of Directors / Internal Revenue Service |
| Requirement type | Retention |
| Risk assessment | |

9. Charitable contributions disclosures

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| Originating Authority | United States Department of the Treasury Internal Revenue Service |
| Source name | Publication 1771 – Charitable Contributions: Substantiation and Disclosure Requirements |
| Effective Date | |
| Source type | Legislation |
| Reference | |
| Function/activity | Member and Donor relations |
| Citation | <p>Written Disclosure Requirement</p> <p>An organization must provide a written disclosure statement to a donor who makes a payment exceeding \$75 partly as a contribution and partly for goods and services provided by the organization. A contribution made by a donor in exchange for goods or services is known as a quid pro quo contribution.</p> <p>A required written disclosure statement must:</p> <ul style="list-style-type: none"> - inform a donor that the amount of the contribution that is deductible for federal income tax purposes is limited to the excess of money (and the fair market value of property other than |

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| | <p>money) contributed by the donor over the value of goods and services provided by the organization</p> <p>- provide a donor with a good-faith estimate of the fair market value of the goods or services</p> <p>An organization must furnish a disclosure statement in connection with either a solicitation or the receipt of the quid pro quo contribution. The statement must in writing and must be made in a manner that is likely to come to the attention of the donor.</p> |
| Recordkeeping requirement(s) | <p>Creation: Disclosure statements regarding quid pro contributions from donors must be created and maintained.</p> <p>Content: Disclosure statements regarding quid pro contributions must contain information about the amount of contribution that is tax-deductible as well as estimate of value of goods or services provided.</p> <p>Form: Disclosure statements regarding quid pro contributions must be in writing.</p> <p>Access: Disclosure statements regarding quid pro contributions must be made available to donors and staff members.</p> |
| Stakeholder | Staff members / Donors / Internal Revenue Service |
| Requirement type | Creation / Content / Form / Access |
| Risk assessment | |

10. Correspondence

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| Originating Authority | Organization Staff Members |
| Source name | Interview Session 2 |
| Effective Date | |
| Source type | Internal |
| Reference | |
| Function/activity | Programming, Internships, Grants, Member and Donor relations, Publications, Outreach |

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| Citation | "All records that are generated as a result of carrying out organization functions should be permanently kept." |
| Recordkeeping requirement(s) | <p>Retention: All correspondence generated as part of carrying out organization functions must be kept permanently.</p> <p>Form: All correspondence generated as part of carrying out organization functions must be maintained in either electronic or hardcopy form.</p> <p>Access: Appropriate hardware and software must be available to enable access by organization staff members and the general public.</p> |
| Stakeholder | Staff / General public |
| Requirement type | Retention / Form / Access |
| Risk assessment | |

11. Contracts

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| Originating Authority | Organization Staff Members |
| Source name | Interview Session 2 |
| Effective Date | |
| Source type | Internal |
| Reference | |
| Function/activity | Programming, Internships, Publications |
| Citation | "All records that are generated as a result of carrying out organization functions should be permanently kept." |
| Recordkeeping requirement(s) | <p>Retention: All contracts between the organization and outside parties must be kept permanently.</p> <p>Form: All contracts between the organization and outside parties must be maintained in either hardcopy or electronic form</p> <p>Access: Appropriate hardware and software must be available to enable access by organization staff members and the general public.</p> |
| Stakeholder | Staff / Artists and Instructors / General public |

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| Requirement type | Retention / Form / Access |
| Risk assessment | |

12. Announcements

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| Originating Authority | Organization Staff Members |
| Source name | Interview Session 2 |
| Effective Date | |
| Source type | Internal |
| Reference | |
| Function/activity | Programming, Internships, Publications, Outreach |
| Citation | "All records that are generated as a result of carrying out organization functions should be permanently kept." |
| Recordkeeping requirement(s) | <p>Retention: All announcements posted on website and sent out to email list must be kept permanently.</p> <p>Form: All announcements posted on website and sent out to email list must be maintained in electronic form</p> <p>Access: Appropriate hardware and software must be available to enable access by organization staff members and the general public.</p> |
| Stakeholder | Staff / General public |
| Requirement type | Retention / Form / Access |
| Risk assessment | |

13. Grants

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| Originating Authority | Organization Staff Members |
| Source name | Interview Session 2 |
| Effective Date | |
| Source type | Internal |
| Reference | |
| Function/activity | Programming, Grants |
| Citation | "All records that are generated as a result of carrying out organization functions should be |

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| | permanently kept.” |
| Recordkeeping requirement(s) | <p>Retention: All documents created as a result of activities related to the Grants function must be kept permanently.</p> <p>Form: All documents created as a result of activities related to the Grants function must be maintained in either hardcopy or electronic form.</p> <p>Access: Appropriate hardware and software must be available to enable access by organization staff members and the general public.</p> |
| Stakeholder | Staff / Foundations and Grant Funders / General public |
| Requirement type | Retention / Form / Access |
| Risk assessment | |
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14. Donor database records

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| Originating Authority | Organization Staff Members |
| Source name | Interview Session 2 |
| Effective Date | |
| Source type | Internal |
| Reference | |
| Function/activity | Member and Donor relations |
| Citation | “All records that are generated as a result of carrying out organization functions should be permanently kept.” |
| Recordkeeping requirement(s) | <p>Retention: All donor database records must be kept permanently.</p> <p>Form: All donor database records must be maintained in electronic form.</p> <p>Access: Appropriate hardware and software must be available to enable access by organization staff members and Board of Directors.</p> |
| Stakeholder | Staff / Members and Donors / General public |
| Requirement type | Retention / Form / Access |

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| Risk assessment | |
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15. Documentation records

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| Originating Authority | Organization Staff Members |
| Source name | Interview Session 2 |
| Effective Date | |
| Source type | Internal |
| Reference | |
| Function/activity | Programming, Archives, Publications |
| Citation | <p>“All records that are generated as a result of carrying out organization functions should be permanently kept.”</p> <p>“There is an expectation on the part of the general public that they will have access to audio, photo, or video documentation of past programming activities through the organization website.”</p> |
| Recordkeeping requirement(s) | <p>Retention: All documentation records must be kept permanently</p> <p>Form: All documentation records must be maintained in original electronic media (audio, photo, video) and electronic file form.</p> <p>Access: Appropriate hardware and software must be available to enable access by organization staff members and the general public. Documentation records should be made available through organization website.</p> |
| Stakeholder | Staff / General public |
| Requirement type | Retention / Form / Access |
| Risk assessment | |

16. Publications

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| Originating Authority | Organization Staff Members |
| Source name | Interview Session 2 |
| Effective Date | |
| Source type | Internal |

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| Reference | |
| Function/activity | Publications – Design, Production |
| Citation | “All records that are generated as a result of carrying out organization functions should be permanently kept.” |
| Recordkeeping requirement(s) | <p>Retention: All documents generated as a result of Design and Productions activities related to the Publications function must be kept permanently.</p> <p>Form: All documents generated as a result of Design and Productions activities related to the Publications function must be maintained in either hardcopy or electronic form.</p> <p>Access: Appropriate hardware and software must be available to enable access by organization staff members and the general public.</p> |
| Stakeholder | Staff / Interns / General public |
| Requirement type | Retention / Form / Access |
| Risk assessment | |